

CITY OF ADELANTO

	Area	Exception	Observation
2	Payrates	Additional Compensation	The Agency reported payrates that included additional compensation for two sampled employees. Specifically, one sampled employee who retired in January 2017 had longevity pay and out of class pay added to their base payrates. Another sampled employee who retired in February 2017 had longevity pay added to their base payrates. The amounts of additional compensation reported for the retirees ranged from \$0.40 to \$4.02 per hour. The incorrect reporting resulted in an increase to the employees reported payrates that were not in compliance with Government Code section 20636.
3	Payrates	Payrate Increase	The Agency reported incorrect payrates for the same two sampled retirees discussed in Observation 2. Specifically, the retirees received a payrate increase in the middle of a pay period and the Agency reported the new payrate for the entire pay period. For the first retiree, the Agency reported an hourly payrate of \$21.98 (which included \$0.64 longevity pay) for the pay period ended July 8, 2016. The Agency should have reported the old (base) payrate of \$13.76 for the period June 25, 2016 through June 30, 2016 and the new (base) payrate of \$21.34 for the period July 1, 2016 through July 8, 2016. For the second retiree, the Agency reported an hourly payrate of \$39.45 (which included \$1.07 longevity pay and \$1.78 out of class pay) for the pay period ended July 10, 2015. The Agency should have reported the old (base) payrate of \$35.64 for the period June 27, 2015 through June 30, 2015 and the new (base) payrate of \$36.53 for the period July 1, 2015 through July 10, 2015. In addition, the Agency reported an hourly payrate of \$51.09 (which included \$1.06 longevity pay) for the pay period ended July 8, 2016. The Agency should have reported the old (base) payrate of \$36.53 for the period June 25, 2016 through June 30, 2016 and the new (base) payrate of \$48.20 for the period July 1, 2016 through July 8, 2016. The incorrect reporting resulted in an increase to the retirees' reported payrates that were not in compliance with Government Code section 20636. Government Code section 20630 states when compensation is reported to the board the employer shall identify the pay period in which the compensation was earned regardless of when it is reported or paid.

Criteria

Under Government Code sections 20636, 20636.1 and 7522.34(a), payrate is deemed as the normal monthly rate of pay or base pay of the member paid in cash to similarly situated members of the same group or class of employment for services rendered on a full-time basis during normal work hours, pursuant to a publicly available pay schedule.

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Per CCR Section 570.5, a pay schedule, among other things, must:

- Be duly approved and adopted by the employer's governing body in accordance with requirements of applicable public meetings laws;
- Identify the position title for every employee position;
- Show the payrate as a single amount or multiple amounts within a range for each identified position;
- Indicate the time base such as hourly, daily, bi-weekly, monthly, bi-monthly, or annually;
- Be posted at the office of the employer or immediately accessible and available for public review from the employer during normal business hours or posted on the employer's internet website;
- Indicate an effective date and date of any revisions;
- Be retained by the employer and available for public inspection for not less than five years; and
- Not reference another document in lieu of disclosing the payrate.

Recommendation

The Agency should ensure reported payrates are granted and reported to CalPERS in compliance with the PERL. The Agency should work with the CalPERS Employer Account Management Division to identify and make adjustments, if necessary, to any impacted active and retired member accounts pursuant to Government Code Section 20160.

Government Codes: § 20120, § 20121, § 20122, § 20160

Conclusion

OFAS limited this review to the areas specified in the objective and scope section of this report. Sample testing procedures provide reasonable, but not absolute, assurance that the Agency complied with the specific provisions of the PERL and CalPERS contract that were subject to this review. The results outlined in this report are based on information made available or otherwise obtained at the time this report was prepared. This report does not constitute a final determination with regard to the results noted within the report. The appropriate CalPERS divisions will notify the Agency of the final determinations and provide appeal rights, if applicable, at that time.

Summarized Response

The Agency agreed with the Observations noted in the report.

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CRESTLINE VILLAGE WATER DISTRICT**Objective and Scope**

CalPERS ID	Job Number	Contract Date	Classification
	3P17-051	May 5, 2007	Miscellaneous

The objective of our review was to determine whether increases to member payrates were granted to members and reported to CalPERS in compliance with the Public Employees' Retirement Law (PERL). Reporting active member payrates correctly is a necessary precursor to correctly calculating member benefits at retirement. Specifically, incorrect reporting could cause the following: miscalculation of a member's service credit, miscalculation of a member's retirement allowance, delays in processing a member's retirement benefits, inaccurate retirement estimates, incorrect payment of benefits, and hardship to retired members due to a reduction in benefits.

Payrates must be reported to CalPERS in accordance with Government Code sections 20636, 20636.1, 7522.34(a) and corresponding sections of the California Code of Regulations (CCR) section 570.5. Specifically, payrate is deemed as the normal monthly rate of pay or base pay of the member paid pursuant to a publicly available pay schedule for services rendered on a full-time basis during normal working hours. The publicly available pay schedules must meet criteria listed in CCR section 570.5. Payrates cannot include additional compensation such as special compensation, must be correctly calculated, must be accurately reported for the period earned, and cannot be granted or awarded to a member in connection with or anticipation of separation from employment.

The review was limited to the examination of a sample of active and/or retired employee records for the period July 1, 2012 to June 30, 2017. Unless otherwise specified, the Office of Audit Services (OFAS) did not review the Agency's compliance with the PERL with regard to any areas outside the scope described herein, including, but not limited to, reported earnings, special compensation, payroll information, member contributions, membership enrollment, or employment after retirement.

Results in Brief

	Area	Exception	Observation
1	Pay Schedule	Approval	The Agency did not maintain pay schedules in compliance with the requirements set forth in the Government Code and the CCR. Specifically, the pay schedules, effective June 3, 2016 and June 2, 2017, were not duly approved and adopted by the governing body as required by CCR section 570.5.
2	Payrates	Additional Compensation	The Agency reported payrates that included additional compensation. Specifically, two sampled employees, one active and one who retired in May 2017, had longevity pay added to their base payrate. The variances ranged from \$1.99 to \$4.96 per hour. The incorrect reporting resulted in an increase to the employees' reported payrates that were not in compliance with Government Code section 20636.

CRESTLINE VILLAGE WATER DISTRICT

Criteria

Under Government Code sections 20636, 20636.1 and/or 7522.34, payrate is deemed as the normal monthly rate of pay or base pay of the member paid in cash to similarly situated members of the same group or class of employment for services rendered on a full-time basis during normal work hours, pursuant to a publicly available pay schedule.

Per CCR Section 570.5, a pay schedule, among other things, must:

- Be duly approved and adopted by the employer's governing body in accordance with requirements of applicable public meetings laws;
- Identify the position title for every employee position;
- Show the payrate as a single amount or multiple amounts within a range for each identified position;
- Indicate the time base such as hourly, daily, bi-weekly, monthly, bi-monthly, or annually;
- Be posted at the office of the employer or immediately accessible and available for public review from the employer during normal business hours or posted on the employer's internet website;
- Indicate an effective date and date of any revisions;
- Be retained by the employer and available for public inspection for not less than five years; and
- Not reference another document in lieu of disclosing the payrate.

Recommendation

The Agency should ensure reported payrates are granted and reported to CalPERS in compliance with the PERL. The Agency should work with the CalPERS Employer Account Management Division to identify and make adjustments, if necessary, to any impacted active and retired member accounts pursuant to Government Code Section 20160.

Government Codes: § 20120, § 20121, § 20122, § 20160

Conclusion

OFAS limited this review to the areas specified in the objective and scope section of this report. Sample testing procedures provide reasonable, but not absolute, assurance that the Agency complied with the specific provisions of the PERL and CalPERS contract that were subject to this review. The results outlined in this report are based on information made available or otherwise obtained at the time this report was prepared. This report does not constitute a final determination with regard to the results noted within the report. The appropriate CalPERS divisions will notify the Agency of the final determinations and provide appeal rights, if applicable, at that time.

CRESTLINE VILLAGE WATER DISTRICT

Seummerized Response

The Agency disagreed with the Observations and provided additional information. OFAS reviewed the disagreements and concluded that the Observations will remain as stated.

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SAN MATEO COUNTY HARBOR DISTRICT

Objective and Scope

CalPERS ID	Job Number	Contract Date	Classification
	3P17-052	July 2, 1978	Miscellaneous

The objective of our review was to determine whether increases to member payrates were granted to members and reported to CalPERS in compliance with the Public Employees' Retirement Law (PERL). Reporting active member payrates correctly is a necessary precursor to correctly calculating member benefits at retirement. Specifically, incorrect reporting could cause the following: miscalculation of a member's service credit, miscalculation of a member's retirement allowance, delays in processing a member's retirement benefits, inaccurate retirement estimates, incorrect payment of benefits, and hardship to retired members due to a reduction in benefits

Payrates must be reported to CalPERS in accordance with Government Code sections 20636, 20636.1, 7522.34(a) and corresponding sections of the California Code of Regulations (CCR) section 570.5. Specifically, payrate is deemed as the normal monthly rate of pay or base pay of the member paid pursuant to a publicly available pay schedule for services rendered on a full-time basis during normal working hours. The publicly available pay schedules must meet criteria listed in CCR section 570.5. Payrates cannot include additional compensation such as special compensation, must be correctly calculated, must be accurately reported for the period earned, and cannot be granted or awarded to a member in connection with or anticipation of separation from employment.

The review was limited to the examination of a sample of active and/or retired employee records for the period July 1, 2012 to June 30, 2017. Unless otherwise specified, the Office of Audit Services (OFAS) did not review the Agency's compliance with the PERL with regard to any areas outside the scope described herein, including, but not limited to, reported earnings, special compensation, payroll information, member contributions, membership enrollment, or employment after retirement.

Results in Brief

	Area	Exception	Observation
1	Pay Schedule	Time Base	The Agency did not maintain a pay schedule in compliance with the Government Code and CCR. Specifically, the pay schedule entitled "Classification, Wage and Salary Schedule" in effect July 1, 2014 did not include the time base for the Executive and Management employees' payrates as required by CCR section 570.5.

SAN MATEO COUNTY HARBOR DISTRICT

Criteria

Under Government Code sections 20636, 20636.1 and 7522.34(a), payrate is deemed as the normal monthly rate of pay or base pay of the member paid in cash to similarly situated members of the same group or class of employment for services rendered on a full-time basis during normal work hours, pursuant to a publicly available pay schedule.

Per CCR Section 570.5, a pay schedule, among other things, must:

- Be duly approved and adopted by the employer's governing body in accordance with requirements of applicable public meetings laws;
- Identify the position title for every employee position;
- Show the payrate as a single amount or multiple amounts within a range for each identified position;
- Indicate the time base such as hourly, daily, bi-weekly, monthly, bi-monthly, or annually;
- Be posted at the office of the employer or immediately accessible and available for public review from the employer during normal business hours or posted on the employer's internet website;
- Indicate an effective date and date of any revisions;
- Be retained by the employer and available for public inspection for not less than five years; and
- Not reference another document in lieu of disclosing the payrate.

Conclusion

OFAS limited this review to the areas specified in the objective and scope section of this report. Sample testing procedures provide reasonable, but not absolute, assurance that the Agency complied with the specific provisions of the PERL and CalPERS contract that were subject to this review. The results outlined in this report are based on information made available or otherwise obtained at the time this report was prepared. This report does not constitute a final determination with regard to the results noted within the report. The appropriate CalPERS divisions will notify the Agency of the final determinations and provide appeal rights, if applicable, at that time.

Summarized Response

The Agency agreed with the Observation noted in the report.

CITY OF SOLVANG

Objective and Scope

CalPERS ID	Job Number	Contract Date	Classification
██████████	3P17-053	July 1, 1985	Miscellaneous Safety – Fire

The objective of our review was to determine whether increases to member payrates were granted to members and reported to CalPERS in compliance with the Public Employees' Retirement Law (PERL). Reporting active member payrates correctly is a necessary precursor to correctly calculating member benefits at retirement. Specifically, incorrect reporting could cause the following: miscalculation of a member's service credit, miscalculation of a member's retirement allowance, delays in processing a member's retirement benefits, inaccurate retirement estimates, incorrect payment of benefits, and hardship to retired members due to a reduction in benefits.

Payrates must be reported to CalPERS in accordance with Government Code sections 20636, 20636.1, 7522.34(a) and corresponding sections of the California Code of Regulations (CCR) section 570.5. Specifically, payrate is deemed as the normal monthly rate of pay or base pay of the member paid pursuant to a publicly available pay schedule for services rendered on a full-time basis during normal working hours. The publicly available pay schedules must meet criteria listed in CCR section 570.5. Payrates cannot include additional compensation such as special compensation, must be correctly calculated, must be accurately reported for the period earned, and cannot be granted or awarded to a member in connection with or anticipation of separation from employment.

The review was limited to the examination of a sample of active and/or retired employee records for the period July 1, 2012 to June 30, 2017. Unless otherwise specified, the Office of Audit Services (OFAS) did not review the Agency's compliance with the PERL with regard to any areas outside the scope described herein, including, but not limited to, reported earnings, special compensation, payroll information, member contributions, membership enrollment, or employment after retirement.

Results in Brief

	Area	Exception	Observation
1	Payrates	Payrate Increase	The Agency reported incorrect payrates for a sampled employee who retired in January 2017. Specifically, the employee received payrate increases in the middle of three pay periods and the Agency incorrectly reported the payrates and effective dates for the increases. In the first instance, the employee received an hourly payrate increase from \$26.40 to \$31.36 effective March 18, 2015. The Agency reported the old and new payrates during the entire pay period instead of reporting the payrates during the correct periods earned. In the other two instances, the employee received hourly payrate increases from \$31.36 to \$32.93 effective July 1, 2015 and \$32.93 to \$34.25 effective July 1, 2016. However, the Agency only reported the new hourly payrate for the entire pay period instead of reporting the old and new payrate during the correct

CITY OF SOLVANG

	Area	Exception	Observation
			<p>periods earned. The incorrect reporting resulted in an increase to the employee's reported payrates that were not in compliance with Government Code section 20636. Government Code section 20630 states when compensation is reported to the board the employer shall identify the pay period in which the compensation was earned regardless of when it is reported or paid.</p>

Criteria

Under Government Code sections 20636, 20636.1 and 7522.34(a), payrate is deemed as the normal monthly rate of pay or base pay of the member paid in cash to similarly situated members of the same group or class of employment for services rendered on a full-time basis during normal work hours, pursuant to a publicly available pay schedule.

Per CCR Section 570.5, a pay schedule, among other things, must:

- Be duly approved and adopted by the employer's governing body in accordance with requirements of applicable public meetings laws;
- Identify the position title for every employee position;
- Show the payrate as a single amount or multiple amounts within a range for each identified position;
- Indicate the time base such as hourly, daily, bi-weekly, monthly, bi-monthly, or annually;
- Be posted at the office of the employer or immediately accessible and available for public review from the employer during normal business hours or posted on the employer's internet website;
- Indicate an effective date and date of any revisions;
- Be retained by the employer and available for public inspection for not less than five years; and
- Not reference another document in lieu of disclosing the payrate.

Recommendation

The Agency should ensure reported payrates are granted and reported to CalPERS in compliance with the PERL. The Agency should work with the CalPERS Employer Account Management Division to identify and make adjustments, if necessary, to any impacted active and retired member accounts pursuant to Government Code Section 20160.

Government Codes: § 20120, § 20121, § 20122, § 20160

CITY OF SOLVANG

Conclusion

OFAS limited this review to the areas specified in the objective and scope section of this report. Sample testing procedures provide reasonable, but not absolute, assurance that the Agency complied with the specific provisions of the PERL and CalPERS contract that were subject to this review. The results outlined in this report are based on information made available or otherwise obtained at the time this report was prepared. This report does not constitute a final determination with regard to the results noted within the report. The appropriate CalPERS divisions will notify the Agency of the final determinations and provide appeal rights, if applicable, at that time.

Summarized Response

The Agency agreed with the Observation noted in the report.

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COUNTY OF SANTA CLARA

Objective and Scope

CalPERS ID	Job Number	Contract Date	Classification
██████████	3P17-054	July 1, 1945	Miscellaneous Safety – County Peace Officer Safety – Fire

The objective of our review was to determine whether increases to member payrates were granted to members and reported to CalPERS in compliance with the Public Employees' Retirement Law (PERL). Reporting active member payrates correctly is a necessary precursor to correctly calculating member benefits at retirement. Specifically, incorrect reporting could cause the following: miscalculation of a member's service credit, miscalculation of a member's retirement allowance, delays in processing a member's retirement benefits, inaccurate retirement estimates, incorrect payment of benefits, and hardship to retired members due to a reduction in benefits.

Payrates must be reported to CalPERS in accordance with Government Code sections 20636, 20636.1, 7522.34(a) and corresponding sections of the California Code of Regulations (CCR) section 570.5. Specifically, payrate is deemed as the normal monthly rate of pay or base pay of the member paid pursuant to a publicly available pay schedule for services rendered on a full-time basis during normal working hours. The publicly available pay schedules must meet criteria listed in CCR section 570.5. Payrates cannot include additional compensation such as special compensation, must be correctly calculated, must be accurately reported for the period earned, and cannot be granted or awarded to a member in connection with or anticipation of separation from employment.

The review was limited to the examination of a sample of active and/or retired employee records for the period July 1, 2012 to June 30, 2017. Unless otherwise specified, the Office of Audit Services (OFAS) did not review the Agency's compliance with the PERL with regard to any areas outside the scope described herein, including, but not limited to, reported earnings, special compensation, payroll information, member contributions, membership enrollment, or employment after retirement.

Results in Brief

	Area	Exception	Observation
1	Pay Schedule	Approval	The Agency did not maintain pay schedules in compliance with the Government Code and the CCR. Specifically, pay increases for the County Employees Management Association (CEMA) group of employees were approved by the governing body on October 21, 2014; however, pay schedules for the period effective June 23, 2014 through June 23, 2019 were not duly approved and adopted by the Agency's governing body as required by CCR section 570.5.

COUNTY OF SANTA CLARA**Criteria**

Under Government Code sections 20636, 20636.1 and/or 7522.34, payrate is deemed as the normal monthly rate of pay or base pay of the member paid in cash to similarly situated members of the same group or class of employment for services rendered on a full-time basis during normal work hours, pursuant to a publicly available pay schedule.

Per CCR Section 570.5, a pay schedule, among other things, must:

- Be duly approved and adopted by the employer's governing body in accordance with requirements of applicable public meetings laws;
- Identify the position title for every employee position;
- Show the payrate as a single amount or multiple amounts within a range for each identified position;
- Indicate the time base such as hourly, daily, bi-weekly, monthly, bi-monthly, or annually;
- Be posted at the office of the employer or immediately accessible and available for public review from the employer during normal business hours or posted on the employer's internet website;
- Indicate an effective date and date of any revisions;
- Be retained by the employer and available for public inspection for not less than five years; and
- Not reference another document in lieu of disclosing the payrate.

Recommendation

The Agency should ensure reported payrates are granted and reported to CalPERS in compliance with the PERL. The Agency should work with the CalPERS Employer Account Management Division to identify and make adjustments, if necessary, to any impacted active and retired member accounts pursuant to Government Code Section 20160.

Government Codes: § 20120, § 20121, § 20122, § 20160

Conclusion

OFAS limited this review to the areas specified in the objective and scope section of this report. Sample testing procedures provide reasonable, but not absolute, assurance that the Agency complied with the specific provisions of the PERL and CalPERS contract that were subject to this review. The results outlined in this report are based on information made available or otherwise obtained at the time this report was prepared. This report does not constitute a final determination with regard to the results noted within the report. The appropriate CalPERS divisions will notify the Agency of the final determinations and provide appeal rights, if applicable, at that time.

COUNTY OF SANTA CLARA

Summarized Response

The Agency agreed with the Observation and provided additional information. OFAS reviewed the information and concluded that the Observation will remain as stated.

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CITY OF SANTA CLARA

Objective and Scope

CalPERS ID	Job Number	Contract Date	Classification
██████████	3P17-055	September 1, 1943	Miscellaneous Safety – Police Safety – Fire

The objective of our review was to determine whether increases to member payrates were granted to members and reported to CalPERS in compliance with the Public Employees' Retirement Law (PERL). Reporting active member payrates correctly is a necessary precursor to correctly calculating member benefits at retirement. Specifically, incorrect reporting could cause the following: miscalculation of a member's service credit, miscalculation of a member's retirement allowance, delays in processing a member's retirement benefits, inaccurate retirement estimates, incorrect payment of benefits, and hardship to retired members due to a reduction in benefits.

Payrates must be reported to CalPERS in accordance with Government Code sections 20636, 20636.1, 7522.34(a) and corresponding sections of the California Code of Regulations (CCR) section 570.5. Specifically, payrate is deemed as the normal monthly rate of pay or base pay of the member paid pursuant to a publicly available pay schedule for services rendered on a full-time basis during normal working hours. The publicly available pay schedules must meet criteria listed in CCR section 570.5. Payrates cannot include additional compensation such as special compensation, must be correctly calculated, must be accurately reported for the period earned, and cannot be granted or awarded to a member in connection with or anticipation of separation from employment.

The review was limited to the examination of a sample of active and/or retired employee records for the period July 1, 2012 to June 30, 2017. Unless otherwise specified, the Office of Audit Services (OFAS) did not review the Agency's compliance with the PERL with regard to any areas outside the scope described herein, including, but not limited to, reported earnings, special compensation, payroll information, member contributions, membership enrollment, or employment after retirement.

Results in Brief

	Area	Exception	Observation
1	Pay Schedule	Effective Date	The Agency did not maintain pay schedules in compliance with the Government Code and CCR. Specifically, the pay schedules for Professional Engineers, the City of Santa Clara Employees Association, and Unclassified Positions did not include the effective dates or dates of revisions as required by CCR section 570.5.

CITY OF SANTA CLARA

	Area	Exception	Observation
2	Payrate	Additional Compensation	The Agency reported payrates that included additional compensation for three employees, two active and one who retired in February 2017. Specifically, one of the active employees had longevity pay added to their base payrate and the variances ranged from \$497 to \$526.78 per month. Additionally, one active and one retired employee had discretionary money from their dental benefit added to their base payrate and the amounts ranged from \$17 to \$40.79 per month. The incorrect reporting resulted in increases to the employees' reported payrates that were not in compliance with Government Code sections 20636 and 7522.34(a)
3	Payrate	Excessive Payrate	The Agency reported payrates that exceeded the maximum amount listed on the pay schedule for three employees, two active and one who retired in February 2017. The employees received annual payrate increases that were authorized in a Memorandum of Understanding (MOU); however, the pay schedule was not amended to reflect the payrate change. As a result, the reported payrates exceeded the maximum amounts listed on the pay schedule. For example, the Agency reported a monthly payrate of \$12,733 for one active employee in the pay period ended December 31, 2016; however, the maximum amount listed on the pay schedule was \$11,471. The incorrect reporting resulted in increases to the employees' reported payrates that were not in compliance with Government Code sections 20636 and 7522.34(a).

Criteria

Under Government Code sections 20636, 20636.1 and 7522.34(a), payrate is deemed as the normal monthly rate of pay or base pay of the member paid in cash to similarly situated members of the same group or class of employment for services rendered on a full-time basis during normal work hours, pursuant to a publicly available pay schedule.

Per CCR Section 570.5, a pay schedule, among other things, must:

- Be duly approved and adopted by the employer's governing body in accordance with requirements of applicable public meetings laws;
- Identify the position title for every employee position;
- Show the payrate as a single amount or multiple amounts within a range for each identified position;
- Indicate the time base such as hourly, daily, bi-weekly, monthly, bi-monthly, or annually;
- Be posted at the office of the employer or immediately accessible and available for public review from the employer during normal business hours or posted on the employer's internet website;
- Indicate an effective date and date of any revisions;

CITY OF SANTA CLARA

- Be retained by the employer and available for public inspection for not less than five years; and
- Not reference another document in lieu of disclosing the payrate.

Recommendation

The Agency should ensure reported payrates are granted and reported to CalPERS in compliance with the PERL. The Agency should work with the CalPERS Employer Account Management Division to identify and make adjustments, if necessary, to any impacted active and retired member accounts pursuant to Government Code Section 20160.

Government Codes: § 20120, § 20121, § 20122, § 20160

Conclusion

OFAS limited this review to the areas specified in the objective and scope section of this report. Sample testing procedures provide reasonable, but not absolute, assurance that the Agency complied with the specific provisions of the PERL and CalPERS contract that were subject to this review. The results outlined in this report are based on information made available or otherwise obtained at the time this report was prepared. This report does not constitute a final determination with regard to the results noted within the report. The appropriate CalPERS divisions will notify the Agency of the final determinations and provide appeal rights, if applicable, at that time.

Summarized Response

The Agency disagreed with the Observations and provided additional information. OFAS reviewed the information and revised Observation 2. Observations 1 and 3 will remain as stated.

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COUNTY OF SANTA CRUZ

Objective and Scope

CalPERS ID	Job Number	Contract Date	Classification
[REDACTED]	3P17-056	January 1, 1947	Miscellaneous Safety - County Peace Officer Safety - Sheriff Safety - Fire

The objective of our review was to determine whether increases to member payrates were granted to members and reported to CalPERS in compliance with the Public Employees' Retirement Law (PERL). Reporting active member payrates correctly is a necessary precursor to correctly calculating member benefits at retirement. Specifically, incorrect reporting could cause the following: miscalculation of a member's service credit, miscalculation of a member's retirement allowance, delays in processing a member's retirement benefits, inaccurate retirement estimates, incorrect payment of benefits, and hardship to retired members due to a reduction in benefits.

Payrates must be reported to CalPERS in accordance with Government Code (GC) sections 20636, 20636.1, 7522.34(a) and corresponding sections of the California Code of Regulations (CCR) section 570.5. Specifically, payrate is deemed as the normal monthly rate of pay or base pay of the member paid pursuant to a publicly available pay schedule for services rendered on a full-time basis during normal working hours. The publicly available pay schedules must meet criteria listed in CCR section 570.5. Payrates cannot include additional compensation such as special compensation, must be correctly calculated, must be accurately reported for the period earned, and cannot be granted or awarded to a member in connection with or anticipation of separation from employment.

The review was limited to the examination of a sample of active and/or retired employee records for the period July 1, 2012 to June 30, 2017. Unless otherwise specified, the Office of Audit Services (OFAS) did not review the Agency's compliance with the PERL with regard to any areas outside the scope described herein, including, but not limited to, reported earnings, special compensation, payroll information, member contributions, membership enrollment, or employment after retirement.

Results in Brief

	Area	Exception	Observation
1	Pay Schedule	Approval / Effective Date / Revised Date	The Agency did not maintain pay schedules in compliance with the requirements set forth in the Government Code and the CCR. Specifically, the pay schedules posted to the Agency's website were not approved by the governing body and did not identify the effective and revised dates as required by CCR section 570.5.

COUNTY OF SANTA CRUZ

Criteria

Under Government Code sections 20636, 20636.1 and/or 7522.34, payrate is deemed as the normal monthly rate of pay or base pay of the member paid in cash to similarly situated members of the same group or class of employment for services rendered on a full-time basis during normal work hours, pursuant to a publicly available pay schedule.

Per CCR Section 570.5, a pay schedule, among other things, must:

- Be duly approved and adopted by the employer's governing body in accordance with requirements of applicable public meetings laws;
- Identify the position title for every employee position;
- Show the payrate as a single amount or multiple amounts within a range for each identified position;
- Indicate the time base such as hourly, daily, bi-weekly, monthly, bi-monthly, or annually;
- Be posted at the office of the employer or immediately accessible and available for public review from the employer during normal business hours or posted on the employer's internet website;
- Indicate an effective date and date of any revisions;
- Be retained by the employer and available for public inspection for not less than five years; and
- Not reference another document in lieu of disclosing the payrate.

Recommendation

The Agency should ensure reported payrates are granted and reported to CalPERS in compliance with the PERL. The Agency should work with the CalPERS Employer Account Management Division to identify and make adjustments, if necessary, to any impacted active and retired member accounts pursuant to Government Code Section 20160.

Government Codes: § 20120, § 20121, § 20122, § 20160

Conclusion

OFAS limited this review to the areas specified in the objective and scope section of this report. Sample testing procedures provide reasonable, but not absolute, assurance that the Agency complied with the specific provisions of the PERL and CalPERS contract that were subject to this review. The results outlined in this report are based on information made available or otherwise obtained at the time this report was prepared. This report does not constitute a final determination with regard to the results noted within the report. The appropriate CalPERS divisions will notify the Agency of the final determinations and provide appeal rights, if applicable, at that time.

Summarized Response

The Agency disagreed with the Observation and provided additional information. OFAS reviewed the information and concluded that the Observation will remain as stated.

FALL RIVER VALLEY COMMUNITY SERVICES DISTRICT

Objective and Scope

CalPERS ID	Job Number	Contract Date	Classification
	3P17-057	June 1, 1989	Miscellaneous

The objective of our review was to determine whether increases to member payrates were granted to members and reported to CalPERS in compliance with the Public Employees' Retirement Law (PERL). Reporting active member payrates correctly is a necessary precursor to correctly calculating member benefits at retirement. Specifically, incorrect reporting could cause the following: miscalculation of a member's service credit, miscalculation of a member's retirement allowance, delays in processing a member's retirement benefits, inaccurate retirement estimates, incorrect payment of benefits, and hardship to retired members due to a reduction in benefits.

Payrates must be reported to CalPERS in accordance with Government Code sections 20636, 20636.1, 7522.34(a) and corresponding sections of the California Code of Regulations (CCR) section 570.5. Specifically, payrate is deemed as the normal monthly rate of pay or base pay of the member paid pursuant to a publicly available pay schedule for services rendered on a full-time basis during normal working hours. The publicly available pay schedules must meet criteria listed in CCR section 570.5. Payrates cannot include additional compensation such as special compensation, must be correctly calculated, must be accurately reported for the period earned, and cannot be granted or awarded to a member in connection with or anticipation of separation from employment.

The review was limited to the examination of a sample of active and/or retired employee records for the period July 1, 2012 to June 30, 2017. Unless otherwise specified, the Office of Audit Services (OFAS) did not review the Agency's compliance with the PERL with regard to any areas outside the scope described herein, including, but not limited to, reported earnings, special compensation, payroll information, member contributions, membership enrollment, or employment after retirement.

Results in Brief

	Area	Exception	Observation
1	Pay Schedule	Effective Date/ Time Base	The Agency did not maintain pay schedules in compliance with the Government Code and CCR. Specifically, the pay schedule, approved by the Agency's Board of Directors on March 9, 2011, did not indicate an effective date. In addition, the pay schedule did not include the time base for hourly payrates as required by CCR section 570.5.

FALL RIVER VALLEY COMMUNITY SERVICES DISTRICT

	Area	Exception	Observation
2	Payrates	Excessive Payrate	The Agency reported a payrate that exceeded the maximum amount listed on the pay schedule for an employee who retired in March 2017. Specifically, in the pay period ended October 31, 2015, the Agency reported a monthly payrate of \$3,640 (\$21 per hour equivalent); however, the maximum amount listed in the publicly available pay schedule was \$2,946.67 per month (\$17 per hour equivalent). The incorrect reporting resulted in an increase to the employees reported payrates that were not in compliance with Government Code section 20636 and CCR section 570.5.

Criteria

Under Government Code sections 20636, 20636.1 and 7522.34(a), payrate is deemed as the normal monthly rate of pay or base pay of the member paid in cash to similarly situated members of the same group or class of employment for services rendered on a full-time basis during normal work hours, pursuant to a publicly available pay schedule.

Per CCR Section 570.5, a pay schedule, among other things, must:

- Be duly approved and adopted by the employer's governing body in accordance with requirements of applicable public meetings laws;
- Identify the position title for every employee position;
- Show the payrate as a single amount or multiple amounts within a range for each identified position;
- Indicate the time base such as hourly, daily, bi-weekly, monthly, bi-monthly, or annually;
- Be posted at the office of the employer or immediately accessible and available for public review from the employer during normal business hours or posted on the employer's internet website;
- Indicate an effective date and date of any revisions;
- Be retained by the employer and available for public inspection for not less than five years; and
- Not reference another document in lieu of disclosing the payrate.

Recommendation

The Agency should ensure reported payrates are granted and reported to CalPERS in compliance with the PERL. The Agency should work with the CalPERS Employer Account Management Division to identify and make adjustments, if necessary, to any impacted active and retired member accounts pursuant to Government Code Section 20160.

Government Codes: § 20120, § 20121, § 20122, § 20160

FALL RIVER VALLEY COMMUNITY SERVICES DISTRICT

Conclusion

OFAS limited this review to the areas specified in the objective and scope section of this report. Sample testing procedures provide reasonable, but not absolute, assurance that the Agency complied with the specific provisions of the PERL and CalPERS contract that were subject to this review. The results outlined in this report are based on information made available or otherwise obtained at the time this report was prepared. This report does not constitute a final determination with regard to the results noted within the report. The appropriate CalPERS divisions will notify the Agency of the final determinations and provide appeal rights, if applicable, at that time.

Summarized Response

The Agency agreed with the Observations noted in the report.

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CITY OF TULELAKE

Objective and Scope

CalPERS ID	Job Number	Contract Date	Classification
██████████	3P17-058	January 1, 1975	Miscellaneous Safety – Police

The objective of our review was to determine whether increases to member payrates were granted to members and reported to CalPERS in compliance with the Public Employees' Retirement Law (PERL). Reporting active member payrates correctly is a necessary precursor to correctly calculating member benefits at retirement. Specifically, incorrect reporting could cause the following: miscalculation of a member's service credit, miscalculation of a member's retirement allowance, delays in processing a member's retirement benefits, inaccurate retirement estimates, incorrect payment of benefits, and hardship to retired members due to a reduction in benefits.

Payrates must be reported to CalPERS in accordance with Government Code sections 20636, 20636.1, 7522.34(a) and corresponding sections of the California Code of Regulations (CCR) section 570.5. Specifically, payrate is deemed as the normal monthly rate of pay or base pay of the member paid pursuant to a publicly available pay schedule for services rendered on a full-time basis during normal working hours. The publicly available pay schedules must meet criteria listed in CCR section 570.5. Payrates cannot include additional compensation such as special compensation, must be correctly calculated, must be accurately reported for the period earned, and cannot be granted or awarded to a member in connection with or anticipation of separation from employment.

The review was limited to the examination of a sample of active and/or retired employee records for the period July 1, 2012 to June 30, 2017. Unless otherwise specified, the Office of Audit Services (OFAS) did not review the Agency's compliance with the PERL with regard to any areas outside the scope described herein, including, but not limited to, reported earnings, special compensation, payroll information, member contributions, membership enrollment, or employment after retirement.

Results in Brief

Sampled employees' payrate increases were reviewed for compliance with Government Code section 20636 and corresponding sections of the CCR section 570.5 and no exceptions were noted.

Criteria

Under Government Code sections 20636, 20636.1 and/or 7522.34, payrate is deemed as the normal monthly rate of pay or base pay of the member paid in cash to similarly situated members of the same group or class of employment for services rendered on a full-time basis during normal work hours, pursuant to a publicly available pay schedule.

Per CCR Section 570.5, a pay schedule, among other things, must:

- Be duly approved and adopted by the employer's governing body in accordance with requirements of applicable public meetings laws;

CITY OF TULELAKE

- Identify the position title for every employee position;
- Show the payrate as a single amount or multiple amounts within a range for each identified position;
- Indicate the time base such as hourly, daily, bi-weekly, monthly, bi-monthly, or annually;
- Be posted at the office of the employer or immediately accessible and available for public review from the employer during normal business hours or posted on the employer's internet website;
- Indicate an effective date and date of any revisions;
- Be retained by the employer and available for public inspection for not less than five years; and
- Not reference another document in lieu of disclosing the payrate.

Conclusion

OFAS limited this review to the areas specified in the objective and scope section of this report. Sample testing procedures provide reasonable, but not absolute, assurance that the Agency complied with the specific provisions of the PERL and CalPERS contract that were subject to this review. The results outlined in this report are based on information made available or otherwise obtained at the time this report was prepared.

Summarized Response

A response was not required because there were no Observations noted in the report.

CITY OF COTATI

Objective and Scope

CalPERS ID	Job Number	Contract Date	Classification
██████████	3P17-059	December 1, 1969	Miscellaneous Safety - Police

The objective of our review was to determine whether increases to member payrates were granted to members and reported to CalPERS in compliance with the Public Employees' Retirement Law (PERL). Reporting active member payrates correctly is a necessary precursor to correctly calculating member benefits at retirement. Specifically, incorrect reporting could cause the following: miscalculation of a member's service credit, miscalculation of a member's retirement allowance, delays in processing a member's retirement benefits, inaccurate retirement estimates, incorrect payment of benefits, and hardship to retired members due to a reduction in benefits.

Payrates must be reported to CalPERS in accordance with Government Code sections 20636, 20636.1, 7522.34(a) and corresponding sections of the California Code of Regulations (CCR) section 570.5. Specifically, payrate is deemed as the normal monthly rate of pay or base pay of the member paid pursuant to a publicly available pay schedule for services rendered on a full-time basis during normal working hours. The publicly available pay schedules must meet criteria listed in CCR section 570.5. Payrates cannot include additional compensation such as special compensation, must be correctly calculated, must be accurately reported for the period earned, and cannot be granted or awarded to a member in connection with or anticipation of separation from employment.

The review was limited to the examination of a sample of active and/or retired employee records for the period July 1, 2012 to June 30, 2017. Unless otherwise specified, the Office of Audit Services (OFAS) did not review the Agency's compliance with the PERL with regard to any areas outside the scope described herein, including, but not limited to, reported earnings, special compensation, payroll information, member contributions, membership enrollment, or employment after retirement.

Results in Brief

	Area	Exception	Observation
1	Payrates	Additional Compensation	The Agency reported payrates that included additional compensation for one employee who retired in September 2016. Specifically, the retiree had supervisory pay added to base payrate in the amount of \$1.74 per hour. In a separate pay period, the same retiree had performing out-of-class pay added to base payrate in the amount of \$2.49 per hour. The incorrect reporting resulted in an increase to the employee's reported payrates that were not in compliance with Government Code section 20636.

CITY OF COTATI

Criteria

Under Government Code sections 20636, 20636.1 and 7522.34(a), payrate is deemed as the normal monthly rate of pay or base pay of the member paid in cash to similarly situated members of the same group or class of employment for services rendered on a full-time basis during normal work hours, pursuant to a publicly available pay schedule.

Per CCR Section 570.5, a pay schedule, among other things, must:

- Be duly approved and adopted by the employer's governing body in accordance with requirements of applicable public meetings laws;
- Identify the position title for every employee position;
- Show the payrate as a single amount or multiple amounts within a range for each identified position;
- Indicate the time base such as hourly, daily, bi-weekly, monthly, bi-monthly, or annually;
- Be posted at the office of the employer or immediately accessible and available for public review from the employer during normal business hours or posted on the employer's internet website;
- Indicate an effective date and date of any revisions;
- Be retained by the employer and available for public inspection for not less than five years; and
- Not reference another document in lieu of disclosing the payrate.

Recommendation

The Agency should ensure reported payrates are granted and reported to CalPERS in compliance with the PERL. The Agency should work with the CalPERS Employer Account Management Division to identify and make adjustments, if necessary, to any impacted active and retired member accounts pursuant to Government Code Section 20160.

Government Codes: § 20120, § 20121, § 20122, § 20160

Conclusion

OFAS limited this review to the areas specified in the objective and scope section of this report. Sample testing procedures provide reasonable, but not absolute, assurance that the Agency complied with the specific provisions of the PERL and CalPERS contract that were subject to this review. The results outlined in this report are based on information made available or otherwise obtained at the time this report was prepared. This report does not constitute a final determination with regard to the results noted within the report. The appropriate CalPERS divisions will notify the Agency of the final determinations and provide appeal rights, if applicable, at that time.

Summarized Response

The Agency agreed with the Observation noted in the report.

YOLO EMERGENCY COMMUNICATIONS AGENCY

Objective and Scope

CalPERS ID	Job Number	Contract Date	Classification
██████████	3P17-060	April 9, 1989	Miscellaneous

The objective of our review was to determine whether increases to member payrates were granted to members and reported to CalPERS in compliance with the Public Employees' Retirement Law (PERL). Reporting active member payrates correctly is a necessary precursor to correctly calculating member benefits at retirement. Specifically, incorrect reporting could cause the following: miscalculation of a member's service credit, miscalculation of a member's retirement allowance, delays in processing a member's retirement benefits, inaccurate retirement estimates, incorrect payment of benefits, and hardship to retired members due to a reduction in benefits.

Payrates must be reported to CalPERS in accordance with Government Code sections 20636, 20636.1, 7522.34(a), and corresponding sections of the California Code of Regulations (CCR) section 570.5. Specifically, payrate is deemed as the normal monthly rate of pay or base pay of the member paid pursuant to a publicly available pay schedule for services rendered on a full-time basis during normal working hours. The publicly available pay schedules must meet criteria listed in CCR section 570.5. Payrates cannot include additional compensation such as special compensation, must be correctly calculated, must be accurately reported for the period earned, and cannot be granted or awarded to a member in connection with or anticipation of separation from employment.

The review was limited to the examination of a sample of active and/or retired employee records for the period July 1, 2012 to June 30, 2017. Unless otherwise specified, the Office of Audit Services (OFAS) did not review the Agency's compliance with the PERL with regard to any areas outside the scope described herein, including, but not limited to, reported earnings, special compensation, payroll information, member contributions, membership enrollment, or employment after retirement.

Results in Brief

	Area	Exception	Observation
1	Payrates	Pay Schedule	The Agency reported monthly payrates that did not match pay schedules for a sampled employee who retired in 2016. Specifically, the Agency reported a monthly payrate of \$5,137.87 in the pay period ended August 8, 2015 and a monthly payrate of \$5,317.87 in the pay period ended November 28, 2015; however, the maximum payrate listed in the pay schedule for the employee's position in effect during this period was \$5,113.33 per month. In another instance, the Agency reported a monthly payrate of \$5,423.60 in the pay period ended January 23, 2016; however, the employee's position title and pay range were not listed on the pay schedule in effect during this period. The incorrect reporting resulted in reported payrates that were not in compliance with Government Code section 20636.

YOLO EMERGENCY COMMUNICATIONS AGENCY

Criteria

Under Government Code sections 20636, 20636.1 and 7522.34(a), payrate is deemed as the normal monthly rate of pay or base pay of the member paid in cash to similarly situated members of the same group or class of employment for services rendered on a full-time basis during normal work hours, pursuant to a publicly available pay schedule.

Per CCR Section 570.5, a pay schedule, among other things, must:

- Be duly approved and adopted by the employer's governing body in accordance with requirements of applicable public meetings laws;
- Identify the position title for every employee position;
- Show the payrate as a single amount or multiple amounts within a range for each identified position;
- Indicate the time base such as hourly, daily, bi-weekly, monthly, bi-monthly, or annually;
- Be posted at the office of the employer or immediately accessible and available for public review from the employer during normal business hours or posted on the employer's internet website;
- Indicate an effective date and date of any revisions;
- Be retained by the employer and available for public inspection for not less than five years; and
- Not reference another document in lieu of disclosing the payrate.

Recommendation

The Agency should ensure reported payrates are granted and reported to CalPERS in compliance with the PERL. The Agency should work with the CalPERS Employer Account Management Division to identify and make adjustments, if necessary, to any impacted active and retired member accounts pursuant to Government Code Section 20160.

Government Codes: § 20120, § 20121, § 20122, § 20160

Conclusion

OFAS limited this review to the areas specified in the objective and scope section of this report. Sample testing procedures provide reasonable, but not absolute, assurance that the Agency complied with the specific provisions of the PERL and CalPERS contract that were subject to this review. The results outlined in this report are based on information made available or otherwise obtained at the time this report was prepared. This report does not constitute a final determination with regard to the results noted within the report. The appropriate CalPERS divisions will notify the Agency of the final determinations and provide appeal rights, if applicable, at that time.

Summarized Response

The Agency agreed with the Observation noted in the report and has started to resolve the Observation.

CITY OF PATTERSON

Objective and Scope

CalPERS ID	Job Number	Contract Date	Classification
██████████	3P17-061	June 1, 1977	Miscellaneous Safety – Police Safety – Fire

The objective of our review was to determine whether increases to member payrates were granted to members and reported to CalPERS in compliance with the Public Employees' Retirement Law (PERL). Reporting active member payrates correctly is a necessary precursor to correctly calculating member benefits at retirement. Specifically, incorrect reporting could cause the following: miscalculation of a member's service credit, miscalculation of a member's retirement allowance, delays in processing a member's retirement benefits, inaccurate retirement estimates, incorrect payment of benefits, and hardship to retired members due to a reduction in benefits.

Payrates must be reported to CalPERS in accordance with Government Code sections 20636, 20636.1, 7522.34(a) and corresponding sections of the California Code of Regulations (CCR) section 570.5. Specifically, payrate is deemed as the normal monthly rate of pay or base pay of the member paid pursuant to a publicly available pay schedule for services rendered on a full-time basis during normal working hours. The publicly available pay schedules must meet criteria listed in CCR section 570.5. Payrates cannot include additional compensation such as special compensation, must be correctly calculated, must be accurately reported for the period earned, and cannot be granted or awarded to a member in connection with or anticipation of separation from employment.

The review was limited to the examination of a sample of active and/or retired employee records for the period July 1, 2012 to June 30, 2017. Unless otherwise specified, the Office of Audit Services (OFAS) did not review the Agency's compliance with the PERL with regard to any areas outside the scope described herein, including, but not limited to, reported earnings, special compensation, payroll information, member contributions, membership enrollment, or employment after retirement.

Results in Brief

	Area	Exception	Observation
1	Pay Schedule	Time Base	The Agency did not maintain a pay schedule in compliance with the requirements set forth in the Government Code and CCR. The pay schedule entitled "PMMEA Salary Ranges" effective January 1, 2016 did not indicate the time base as required by CCR section 570.5.

CITY OF PATTERSON

	Area	Exception	Observation
2	Payrates	Excessive Payrate	The Agency reported a payrate that exceeded the maximum amount listed on the pay schedule for an active sampled employee. Specifically, in the pay period ended July 31, 2016, the Agency reported a monthly payrate of \$7,714; however, the maximum amount listed in the publicly available pay schedule for the employee's position was \$7,501 per month. The incorrect reporting resulted in an increase to the employee's reported payrate that was not in compliance with Government Code section 20636 and CCR 570.5.
3	Payrates	Additional Compensation	The Agency reported payrates that included additional compensation for two sampled employees. Specifically, one employee who retired in December 2016 and one active employee had longevity pay added to their base payrates. The active employee also had additional compensation added to their base payrate when while working in an interim position. The amounts of additional compensation reported for the employees ranged from \$179 to \$913 per month. The incorrect reporting resulted in an increase to the employees reported payrates that were not in compliance with Government Code section 20636.

Criteria

Under Government Code sections 20636, 20636.1 and 7522.34(a), payrate is deemed as the normal monthly rate of pay or base pay of the member paid in cash to similarly situated members of the same group or class of employment for services rendered on a full-time basis during normal work hours, pursuant to a publicly available pay schedule.

Per CCR Section 570.5, a pay schedule, among other things, must:

- Be duly approved and adopted by the employer's governing body in accordance with requirements of applicable public meetings laws;
- Identify the position title for every employee position;
- Show the payrate as a single amount or multiple amounts within a range for each identified position;
- Indicate the time base such as hourly, daily, bi-weekly, monthly, bi-monthly, or annually;
- Be posted at the office of the employer or immediately accessible and available for public review from the employer during normal business hours or posted on the employer's internet website;
- Indicate an effective date and date of any revisions;
- Be retained by the employer and available for public inspection for not less than five years; and
- Not reference another document in lieu of disclosing the payrate.

CITY OF PATTERSON

Recommendation

The Agency should ensure reported payrates are granted and reported to CalPERS in compliance with the PERL. The Agency should work with the CalPERS Employer Account Management Division to identify and make adjustments, if necessary, to any impacted active and retired member accounts pursuant to Government Code Section 20160.

Government Codes: § 20120, § 20121, § 20122, § 20160

Conclusion

OFAS limited this review to the areas specified in the objective and scope section of this report. Sample testing procedures provide reasonable, but not absolute, assurance that the Agency complied with the specific provisions of the PERL and CalPERS contract that were subject to this review. The results outlined in this report are based on information made available or otherwise obtained at the time this report was prepared. This report does not constitute a final determination with regard to the results noted within the report. The appropriate CalPERS divisions will notify the Agency of the final determinations and provide appeal rights, if applicable, at that time.

Summarized Response

The Agency agreed with the Observations and provided additional information for Observation 1. OFAS reviewed the information and revised Observation 1.



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CITY OF RANCHO CUCAMONGA

Objective and Scope

CalPERS ID	Job Number	Contract Date	Classification
██████████	3P17-062	January 28, 1978	Miscellaneous

The objective of our review was to determine whether increases to member payrates were granted to members and reported to CalPERS in compliance with the Public Employees' Retirement Law (PERL). Reporting active member payrates correctly is a necessary precursor to correctly calculating member benefits at retirement. Specifically, incorrect reporting could cause the following: miscalculation of a member's service credit, miscalculation of a member's retirement allowance, delays in processing a member's retirement benefits, inaccurate retirement estimates, incorrect payment of benefits, and hardship to retired members due to a reduction in benefits.

Payrates must be reported to CalPERS in accordance with Government Code sections 20636, 20636.1, 7522.34(a) and corresponding sections of the California Code of Regulations (CCR) section 570.5. Specifically, payrate is deemed as the normal monthly rate of pay or base pay of the member paid pursuant to a publicly available pay schedule for services rendered on a full-time basis during normal working hours. The publicly available pay schedules must meet criteria listed in CCR section 570.5. Payrates cannot include additional compensation such as special compensation, must be correctly calculated, must be accurately reported for the period earned, and cannot be granted or awarded to a member in connection with or anticipation of separation from employment.

The review was limited to the examination of a sample of active and/or retired employee records for the period July 1, 2012 to June 30, 2017. Unless otherwise specified, the Office of Audit Services (OFAS) did not review the Agency's compliance with the PERL with regard to any areas outside the scope described herein, including, but not limited to, reported earnings, special compensation, payroll information, member contributions, membership enrollment, or employment after retirement.

Results in Brief

Sampled employees' payrate increases were reviewed for compliance with Government Code section 20636 and corresponding sections of the CCR section 570.5 and no exceptions were noted.

Criteria

Under Government Code sections 20636, 20636.1 and 7522.34(a), payrate is deemed as the normal monthly rate of pay or base pay of the member paid in cash to similarly situated members of the same group or class of employment for services rendered on a full-time basis during normal work hours, pursuant to a publicly available pay schedule.

Per CCR Section 570.5, a pay schedule, among other things, must:

- Be duly approved and adopted by the employer's governing body in accordance with requirements of applicable public meetings laws;
- Identify the position title for every employee position;

CITY OF RANCHO CUCAMONGA

- Show the payrate as a single amount or multiple amounts within a range for each identified position;
- Indicate the time base such as hourly, daily, bi-weekly, monthly, bi-monthly, or annually;
- Be posted at the office of the employer or immediately accessible and available for public review from the employer during normal business hours or posted on the employer's internet website;
- Indicate an effective date and date of any revisions;
- Be retained by the employer and available for public inspection for not less than five years; and
- Not reference another document in lieu of disclosing the payrate.

Conclusion

OFAS limited this review to the areas specified in the objective and scope section of this report. Sample testing procedures provide reasonable, but not absolute, assurance that the Agency complied with the specific provisions of the PERL and CalPERS contract that were subject to this review. The results outlined in this report are based on information made available or otherwise obtained at the time this report was prepared.

Summarized Response

A response was not required because there were no Observations noted in the report.

EL DORADO COUNTY TRANSIT AUTHORITY

Objective and Scope

CalPERS ID	Job Number	Contract Date	Classification
██████████	3P17-063	August 6, 1994	Miscellaneous

The objective of our review was to determine whether increases to member payrates were granted to members and reported to CalPERS in compliance with the Public Employees' Retirement Law (PERL). Reporting active member payrates correctly is a necessary precursor to correctly calculating member benefits at retirement. Specifically, incorrect reporting could cause the following: miscalculation of a member's service credit, miscalculation of a member's retirement allowance, delays in processing a member's retirement benefits, inaccurate retirement estimates, incorrect payment of benefits, or hardship to retired members due to a reduction in benefits.

Payrates must be reported to CalPERS in accordance with Government Code sections 20636, 20636.1, 7522.34(a), and corresponding sections of the California Code of Regulations (CCR) section 570.5. Specifically, payrate is deemed as the normal monthly rate of pay or base pay of the member paid pursuant to a publicly available pay schedule for services rendered on a full-time basis during normal working hours. The publicly available pay schedules must meet criteria listed in CCR section 570.5. Payrates cannot include additional compensation such as special compensation, must be correctly calculated, must be accurately reported for the period earned, and cannot be granted or awarded to a member in connection with or anticipation of separation from employment.

The review was limited to the examination of a sample of active and/or retired employee records for the period July 1, 2012, to June 30, 2017. Unless otherwise specified, the Office of Audit Services (OFAS) did not review the Agency's compliance with the PERL with regard to any areas outside the scope described herein, including, but not limited to, reported earnings, special compensation, payroll information, member contributions, membership enrollment, or employment after retirement.

Results in Brief

	Area	Exception	Observation
1	Pay Schedule	Effective Date / Time Base	The Agency did not maintain pay schedules in compliance with the Government Code and CCR. Specifically, the pay schedule for Unrepresented and Management Personnel did not include an effective date and a time base for monthly and hourly payrates as required by CCR section 570.5.
2	Payrates	Additional Compensation	The Agency reported payrates that included additional compensation. Specifically, one sampled part-time employee who retired in December 2016 had longevity pay included with hourly base payrate in amounts of .53 and .56 cents. This incorrect reporting resulted in an increase to the employee's payrate that was not in compliance with Government Code section 20636.

EL DORADO COUNTY TRANSIT AUTHORITY

Criteria

Under Government Code sections 20636, 20636.1 and 7522.34(a), payrate is deemed as the normal monthly rate of pay or base pay of the member paid in cash to similarly situated members of the same group or class of employment for services rendered on a full-time basis during normal work hours, pursuant to a publicly available pay schedule.

Per CCR Section 570.5, a pay schedule, among other things, must:

- Be duly approved and adopted by the employer's governing body in accordance with requirements of applicable public meetings laws;
- Identify the position title for every employee position;
- Show the payrate as a single amount or multiple amounts within a range for each identified position;
- Indicate the time base such as hourly, daily, bi-weekly, monthly, bi-monthly, or annually;
- Be posted at the office of the employer or immediately accessible and available for public review from the employer during normal business hours or posted on the employer's internet website;
- Indicate an effective date and date of any revisions;
- Be retained by the employer and available for public inspection for not less than five years; and
- Not reference another document in lieu of disclosing the payrate.

Recommendation

The Agency should ensure reported payrates are granted and reported to CalPERS in compliance with the PERL. The Agency should work with the CalPERS Employer Account Management Division to identify and make adjustments, if necessary, to any impacted active and retired member accounts pursuant to Government Code Section 20160.

Government Codes: § 20120, § 20121, § 20122, § 20160

Conclusion

OFAS limited this review to the areas specified in the objective and scope section of this report. Sample testing procedures provide reasonable, but not absolute, assurance that the Agency complied with the specific provisions of the PERL and CalPERS contract that were subject to this review. The results outlined in this report are based on information made available or otherwise obtained at the time this report was prepared. This report does not constitute a final determination with regard to the results noted within the report. The appropriate CalPERS divisions will notify the Agency of the final determinations and provide appeal rights, if applicable, at that time.

Summarized Response

The Agency agreed with the Observations noted in the report.

COUNTY OF EL DORADO**Objective and Scope**

CalPERS ID	Job Number	Contract Date	Classification
██████████	3P17-064	January 1, 1965	Miscellaneous Safety – County Peace Officer

The objective of our review was to determine whether increases to member payrates were granted to members and reported to CalPERS in compliance with the Public Employees' Retirement Law (PERL). Reporting active member payrates correctly is a necessary precursor to correctly calculating member benefits at retirement. Specifically, incorrect reporting could cause the following: miscalculation of a member's service credit, miscalculation of a member's retirement allowance, delays in processing a member's retirement benefits, inaccurate retirement estimates, incorrect payment of benefits, and hardship to retired members due to a reduction in benefits.

Payrates must be reported to CalPERS in accordance with Government Code sections 20636, 20636.1, 7522.34(a) and corresponding sections of the California Code of Regulations (CCR) section 570.5. Specifically, payrate is deemed as the normal monthly rate of pay or base pay of the member paid pursuant to a publicly available pay schedule for services rendered on a full-time basis during normal working hours. The publicly available pay schedules must meet criteria listed in CCR section 570.5. Payrates cannot include additional compensation such as special compensation, must be correctly calculated, must be accurately reported for the period earned, and cannot be granted or awarded to a member in connection with or anticipation of separation from employment.

The review was limited to the examination of a sample of active and/or retired employee records for the period July 1, 2012 to June 30, 2017. Unless otherwise specified, the Office of Audit Services (OFAS) did not review the Agency's compliance with the PERL with regard to any areas outside the scope described herein, including, but not limited to, reported earnings, special compensation, payroll information, member contributions, membership enrollment, or employment after retirement.

Results in Brief

	Area	Exception	Observation
1	Pay Schedule	Approval	The Agency did not maintain pay schedules in compliance with the Government Code and CCR. Specifically, the pay schedule effective June 28, 2014 and amended on July 11, 2014 was not duly approved and adopted by the Agency's governing body as required by CCR section 570.5.

COUNTY OF EL DORADO

Criteria

Under Government Code sections 20636, 20636.1 and 7522.34(a), payrate is deemed as the normal monthly rate of pay or base pay of the member paid in cash to similarly situated members of the same group or class of employment for services rendered on a full-time basis during normal work hours, pursuant to a publicly available pay schedule.

Per CCR Section 570.5, a pay schedule, among other things, must:

- Be duly approved and adopted by the employer's governing body in accordance with requirements of applicable public meetings laws;
- Identify the position title for every employee position;
- Show the payrate as a single amount or multiple amounts within a range for each identified position;
- Indicate the time base such as hourly, daily, bi-weekly, monthly, bi-monthly, or annually;
- Be posted at the office of the employer or immediately accessible and available for public review from the employer during normal business hours or posted on the employer's internet website;
- Indicate an effective date and date of any revisions;
- Be retained by the employer and available for public inspection for not less than five years; and
- Not reference another document in lieu of disclosing the payrate.

Recommendation

The Agency should ensure reported payrates are granted and reported to CalPERS in compliance with the PERL. The Agency should work with the CalPERS Employer Account Management Division to identify and make adjustments, if necessary, to any impacted active and retired member accounts pursuant to Government Code Section 20160.

Government Codes: § 20120, § 20121, § 20122, § 20160

Conclusion

OFAS limited this review to the areas specified in the objective and scope section of this report. Sample testing procedures provide reasonable, but not absolute, assurance that the Agency complied with the specific provisions of the PERL and CalPERS contract that were subject to this review. The results outlined in this report are based on information made available or otherwise obtained at the time this report was prepared. This report does not constitute a final determination with regard to the results noted within the report. The appropriate CalPERS divisions will notify the Agency of the final determinations and provide appeal rights, if applicable, at that time.

Summarized Response

The Agency agreed with the Observation noted in the report.

EXHIBIT 11



**2012/2013 SALARY SCHEDULE
CLASSIFIED BARGAINING UNIT EMPLOYEES**

CLASSIFICATION TITLE	STEP #
Accounting/Business Clerical	
Account Clerk I	39
Account Clerk II	37
Contract Specialist/Buyer	51
Lead Payroll Clerk	48
Payroll Clerk	39
Purchasing Clerk	30
Purchasing Specialist	38
Food Services	
Assistant Cook	12
Baker	21
Cafeteria Satellite Leadperson	16
Cook I	25
Cook II	20
Lead Cook	28
Nutrition Services Assistant I	10
Nutrition Services Assistant II	7
General Clerical	
Attendance Clerk	30
Attendance Specialist	34
Health Services Clerk	26
Health Services Technician	36
Office Assistant I	26
Office Assistant II	21
Receptionist	26
Records Clerk	30
Records Technician	33
Senior Data Processing Technician	40
Senior Word Processing Technician	40
Word Processing Technician	35
Graphics	
Duplicating Production Operator	26
Lead Offset Press Operator	40
Offset Press Operator	37
Library/Clerical	
IRC Clerk	30
Library Media Specialist	32
Library Media Technician I	30
Library Media Technician II	24
Maintenance	
Assistant Tradesperson	53
Electrician	58
Electronic Assistant	56
Electronic Technician	59
HVAC & Refrigeration Technician	58
Locksmith	56
Maintenanceperson I	48
Mechanic	56
Painter	55
Plumber	58
Sprinkler Repair/Groundsperson	40
Swimming Pool Maintenanceperson	45
Swimming Pool Mechanic	55
Welder	58
Student Support	
Campus Supervisor	15
Occupational Therapist	91
Physical Therapist	91
Student Recovery Officer	30

CLASSIFICATION TITLE	STEP #
Operations	
Athletic Fieldperson	38
Campus Safety Patrol Officer	42
Custodian	33
Grounds Equipment Operator	42
Groundsperson	35
Head Custodian, Elementary	36
Head Custodian, Continuation / DO	36
Irrigation Specialist	45
Lead Irrigation Specialist	52
Night Leadperson, High School	36
P.E. Equipmentperson	36
Paraprofessional	
Associate PreSchool Educator	32
Bilingual Testing Technician I	33
Bilingual Testing Technician II	31
Career Guidance Technician	33
Certified Occupational Therapist Asst.	39
Certified Physical Therapist Asst.	39
Community Liaison Language Specialist I	33
Community Liaison Language Specialist II	31
Computer Resource Assistant	16
Computer Support Specialist	33
Counseling Technician	28
Deaf/Hard of Hearing Educational Interpreter(DHH)	36
Job Placement Specialist	39
Licensed Vocational Nurse	36
Paraeducator Behavior Interventionist	25
Paraeducator Bilingual	21
Paraeducator Community Liaison	25
Paraeducator Homeless/Immigrant Com. Liaison	25
Paraeducator PreSchool	16
Paraeducator Teacher Assistant	16
Paraeducator Teacher Assistant Accompanist	16
Paraeducator Special Education	21
PreSchool Educator	30
PreSchool Outreach Specialist	39
Speech/Language Pathology Assistant	40
Translator	33
Secretarial	
School Secretary I	44
School Secretary II	44
School Secretary III	40
Secretary I	44
Secretary II	42
Secretary III	39
Secretary IV	31
Technical	
Computer Accounting Technician	50
Computer Systems Specialist	60
Computer Technician	21
Information Systems Specialist	55
Data Input Clerk	21
Data Processing Technician	36
Position Control Technician	45
Warehouse	
Senior Stock Clerk	42
Warehouse/Deliveryperson	38
Warehouse Foreperson	56

Bilingual Stipend: Oral \$40 per month, \$.24 per hour; Oral and Written \$60 per month, \$.36 per hour

Night Differential: \$50.40 per month, \$.30 per hour for employees whose regular work schedule commences on _____ or after 12:00 noon and ends at 6:30 p.m. or later

Professional Growth: \$12 per month increase upon completion of _____

Board Approved: 07/09/13
Effective Date: 07/08/13
Longevity Eff. Date: 02/01/08
Compliance: 04/08/19

Longevity Schedule		
Service Years	Total Monthly Stipend	Total Hourly Stipend
7th year	\$42.00	\$0.25
8th year	\$65.00	\$0.39
9th year	\$89.00	\$0.54
10th year	\$112.00	\$0.67
11th year	\$160.00	\$0.95
15th year	\$207.00	\$1.23
20th year	\$268.00	\$1.67
25th year	\$349.00	\$2.08



**2012/2013 SALARY SCHEDULE
CLASSIFIED BARGAINING UNIT EMPLOYEES**

CLASSIFICATION TITLE	STEP #
Accounting & Business Clerical Group	
Account Clerk I	39
Account Clerk II	37
Contract Specialist/Buyer	51
Lead Payroll Clerk	48
Payroll Clerk	39
Purchasing Clerk	30
Purchasing Specialist	38
Food Services Group	
Assistant Cook	12
Baker	21
Cafeteria Satellite Leadperson	16
Cook I	25
Cook II	20
Lead Cook	28
Nutrition Services Assistant I	10
Nutrition Services Assistant II	7
General Clerical Group	
Attendance Clerk	30
Attendance Specialist	34
Health Services Clerk	26
Health Services Technician	36
Office Assistant I	26
Office Assistant II	21
Receptionist	26
Records Clerk	30
Records Technician	33
Senior Data Processing Technician	40
Senior Word Processing Technician	40
Word Processing Technician	35
Graphics	
Duplicating Production Operator	26
Lead Offset Press Operator	40
Offset Press Operator	37
Library Clerical Group	
IRC Clerk	30
Library Media Specialist	32
Library Media Technician I	30
Library Media Technician II	24
Maintenance Group	
Assistant Tradesperson	53
Electrician	58
Electronic Assistant	56
Electronic Technician	59
HVAC & Refrigeration Technician	58
Locksmith	56
Maintenanceperson I	48
Mechanic	56
Painter	55
Plumber	58
Sprinkler Repair/Groundsperson	40
Swimming Pool Maintenanceperson	45
Swimming Pool Mechanic	55
Welder	58

CLASSIFICATION TITLE	STEP #
Operations Group	
Athletic Fieldperson	38
Campus Safety Patrol Officer	42
Custodian	33
Grounds Equipment Operator	42
Groundsperson	35
Head Custodian, Elementary	36
Head Custodian, Continuation / DO	36
Irrigation Specialist	45
Lead Irrigation Specialist	52
Night Leadperson, High School	36
P.E. Equipmentperson	36
Paraprofessional Group	
Associate PreSchool Educator	32
Bilingual Testing Technician I	33
Bilingual Testing Technician II	31
Career Guidance Technician	33
Certified Occupational Therapist Asst.	39
Community Liaison Language Specialist I	33
Community Liaison Language Specialist II	31
Computer Resource Assistant	16
Computer Support Specialist	33
Counseling Technician	28
Deaf/Hard of Hearing Educational Interpreter(DHH)	36
Job Placement Specialist	39
Licensed Vocational Nurse	36
Paraeducator Behavior Interventionist	25
Paraeducator Bilingual	21
Paraeducator Community Liaison	25
Paraeducator Homeless/Immigrant Com. Liaison	25
Paraeducator PreSchool	16
Paraeducator Teacher Assistant	16
Paraeducator Teacher Assistant Accompanist	16
Paraeducator Special Education	21
PreSchool Educator	36
Speech/Language Pathology Assistant	40
Translator	33
Secretarial Group	
School Secretary I	44
School Secretary II	44
School Secretary III	40
Secretary I	44
Secretary II	42
Secretary III	39
Secretary IV	31
Student Support	
Campus Supervisor	15
Occupational Therapist	91
Physical Therapist	91
Student Recovery Officer	30
Technical	
Computer Accounting Technician	50
Computer Systems Specialist	60
Computer Technician	21
Data Input Clerk	21
Data Processing Technician	36
Position Control Technician	45
Warehouse Service Group	
Senior Stock Clerk	42
Warehouse/Deliveryperson	38
Warehouse Foreperson	58

Bilingual Stipend: Oral \$40 per month, \$.24 per hour; Oral and Written \$60 per month, \$.36 per hour

Night Differential: \$50.40 per month, \$.30 per hour for employees whose regular work schedule commences on or after 12:00 noon and ends at 6:30 p.m. or later

Professional Growth: \$12 per month increase upon completion of three points.

Board Approved: 01/28/13
Effective Date: 01/28/13
Longevity Eff. Date: 02/01/08
Compliance: 04/06/19

Longevity Schedule		
Service Years	Total Monthly Stipend	Total Hourly Stipend
7th year	\$42.00	\$0.25
8th year	\$65.00	\$0.39
9th year	\$89.00	\$0.54
10th year	\$112.00	\$0.67
11th year	\$160.00	\$0.95
15th year	\$207.00	\$1.23
20th year	\$266.00	\$1.65
25th year	\$349.00	\$2.18

CLASSIFIED HOURLY SALARY SCHEDULE 2012-2013

Range/Step	(A)	(B)	(C)	(D)	(E)	(F)	Range/Step
1	11.4063	12.0000	12.5812	13.2626	13.9250	14.6250	1
2	11.5500	12.1438	12.7687	13.4063	14.0937	14.8063	2
3	11.7062	12.3000	12.9188	13.5937	14.2875	15.0063	3
4	11.8563	12.4500	13.0875	13.7563	14.4688	15.1750	4
5	12.0000	12.5812	13.2626	13.9250	14.6250	15.3751	5
6	12.1438	12.7687	13.4063	14.0937	14.8063	15.5813	6
7	12.3000	12.9188	13.5937	14.2875	15.0063	15.7625	7
8	12.4500	13.0875	13.7563	14.4688	15.1750	15.9625	8
9	12.5812	13.2626	13.9250	14.6250	15.3751	16.1626	9
10	12.7687	13.4063	14.0937	14.8063	15.5813	16.3500	10
11	12.9188	13.5937	14.2875	15.0063	15.7625	16.5563	11
12	13.0875	13.7563	14.4688	15.1750	15.9625	16.7812	12
13	13.2626	13.9250	14.6250	15.3751	16.1626	16.9937	13
14	13.4063	14.0937	14.8063	15.5813	16.3500	17.1938	14
15	13.5937	14.2875	15.0063	15.7625	16.5563	17.4188	15
16	13.7563	14.4688	15.1750	15.9625	16.7812	17.6438	16
17	13.9250	14.6250	15.3751	16.1626	16.9937	17.8688	17
18	14.0937	14.8063	15.5813	16.3500	17.1938	18.0687	18
19	14.2875	15.0063	15.7625	16.5563	17.4188	18.2937	19
20	14.4688	15.1750	15.9625	16.7812	17.6438	18.5375	20
21	14.6250	15.3751	16.1626	16.9937	17.8688	18.7751	21
22	14.8063	15.5813	16.3500	17.1938	18.0687	18.9938	22
23	15.0063	15.7625	16.5563	17.4188	18.2937	19.2438	23
24	15.1750	15.9625	16.7812	17.6438	18.5375	19.4563	24
25	15.3751	16.1626	16.9937	17.8688	18.7751	19.7125	25
26	15.5813	16.3500	17.1938	18.0687	18.9938	19.9500	26
27	15.7625	16.5563	17.4188	18.2937	19.2438	20.1937	27
28	15.9625	16.7812	17.6438	18.5375	19.4563	20.4750	28
29	16.1626	16.9937	17.8688	18.7751	19.7125	20.7312	29
30	16.3500	17.1938	18.0687	18.9938	19.9500	20.9875	30
31	16.5563	17.4188	18.2937	19.2438	20.1937	21.2437	31
32	16.7812	17.6438	18.5375	19.4563	20.4750	21.4937	32
33	16.9937	17.8688	18.7751	19.7125	20.7312	21.7625	33
34	17.1938	18.0687	18.9938	19.9500	20.9875	22.0187	34
35	17.4188	18.2937	19.2438	20.1937	21.2437	22.3000	35
36	17.6438	18.5375	19.4563	20.4750	21.4937	22.5875	36
37	17.8688	18.7751	19.7125	20.7312	21.7625	22.8875	37
38	18.0687	18.9938	19.9500	20.9875	22.0187	23.1750	38
39	18.2937	19.2438	20.1937	21.2437	22.3000	23.4563	39
40	18.5375	19.4563	20.4750	21.4937	22.5875	23.7626	40
41	18.7751	19.7125	20.7312	21.7625	22.8875	24.0625	41
42	18.9938	19.9500	20.9875	22.0187	23.1750	24.3375	42
43	19.2438	20.1937	21.2437	22.3000	23.4563	24.6625	43
44	19.4563	20.4750	21.4937	22.5875	23.7626	24.9500	44
45	19.7125	20.7312	21.7625	22.8875	24.0625	25.2875	45
46	19.9500	20.9875	22.0187	23.1750	24.3375	25.6001	46
47	20.1937	21.2437	22.3000	23.4563	24.6625	25.9250	47
48	20.4750	21.4937	22.5875	23.7626	24.9500	26.2187	48
49	20.7312	21.7625	22.8875	24.0625	25.2875	26.5500	49
50	20.9875	22.0187	23.1750	24.3375	25.6001	26.8875	50
51	21.2437	22.3000	23.4563	24.6625	25.9250	27.2375	51
52	21.4937	22.5875	23.7626	24.9500	26.2187	27.5813	52
53	21.7625	22.8875	24.0625	25.2875	26.5500	27.9125	53
54	22.0187	23.1750	24.3375	25.6001	26.8875	28.2625	54
55	22.3000	23.4563	24.6625	25.9250	27.2375	28.6125	55
56	22.5875	23.7626	24.9500	26.2187	27.5813	28.9438	56
57	22.8875	24.0625	25.2875	26.5500	27.9125	29.3187	57
58	23.1750	24.3375	25.6001	26.8875	28.2625	29.7000	58
59	23.4563	24.6625	25.9250	27.2375	28.6125	30.0875	59
60	23.7626	24.9500	26.2187	27.5813	28.9438	30.4437	60
91	35.2798	37.0417	38.8929	40.8393	42.8810	45.0238	91

A360

Board Approved: 01/28/13

CLASSIFIED MONTHLY SALARY SCHEDULE 2012-2013

Range/Step	(A)	(B)	(C)	(D)	(E)	(F)	Range/Step
1	1916	2016	2114	2228	2339	2457	1
2	1940	2040	2145	2252	2368	2487	2
3	1967	2066	2170	2284	2400	2521	3
4	1992	2092	2199	2311	2431	2549	4
5	2016	2114	2228	2339	2457	2583	5
6	2040	2145	2252	2368	2487	2618	6
7	2066	2170	2284	2400	2521	2648	7
8	2092	2199	2311	2431	2549	2682	8
9	2114	2228	2339	2457	2583	2715	9
10	2145	2252	2368	2487	2618	2747	10
11	2170	2284	2400	2521	2648	2781	11
12	2199	2311	2431	2549	2682	2819	12
13	2228	2339	2457	2583	2715	2855	13
14	2252	2368	2487	2618	2747	2889	14
15	2284	2400	2521	2648	2781	2926	15
16	2311	2431	2549	2682	2819	2964	16
17	2339	2457	2583	2715	2855	3002	17
18	2368	2487	2618	2747	2889	3036	18
19	2400	2521	2648	2781	2926	3073	19
20	2431	2549	2682	2819	2964	3114	20
21	2457	2583	2715	2855	3002	3154	21
22	2487	2618	2747	2889	3036	3191	22
23	2521	2648	2781	2926	3073	3233	23
24	2549	2682	2819	2964	3114	3269	24
25	2583	2715	2855	3002	3154	3312	25
26	2618	2747	2889	3036	3191	3352	26
27	2648	2781	2926	3073	3233	3393	27
28	2682	2819	2964	3114	3269	3440	28
29	2715	2855	3002	3154	3312	3483	29
30	2747	2889	3036	3191	3352	3526	30
31	2781	2926	3073	3233	3393	3569	31
32	2819	2964	3114	3269	3440	3611	32
33	2855	3002	3154	3312	3483	3656	33
34	2889	3036	3191	3352	3526	3699	34
35	2926	3073	3233	3393	3569	3746	35
36	2964	3114	3269	3440	3611	3795	36
37	3002	3154	3312	3483	3656	3845	37
38	3036	3191	3352	3526	3699	3893	38
39	3073	3233	3393	3569	3746	3941	39
40	3114	3269	3440	3611	3795	3992	40
41	3154	3312	3483	3656	3845	4043	41
42	3191	3352	3526	3699	3893	4089	42
43	3233	3393	3569	3746	3941	4143	43
44	3269	3440	3611	3795	3992	4192	44
45	3312	3483	3656	3845	4043	4248	45
46	3352	3526	3699	3893	4089	4301	46
47	3393	3569	3746	3941	4143	4355	47
48	3440	3611	3795	3992	4192	4405	48
49	3483	3656	3845	4043	4248	4460	49
50	3526	3699	3893	4089	4301	4517	50
51	3569	3746	3941	4143	4355	4576	51
52	3611	3795	3992	4192	4405	4634	52
53	3656	3845	4043	4248	4460	4689	53
54	3699	3893	4089	4301	4517	4748	54
55	3746	3941	4143	4355	4576	4807	55
56	3795	3992	4192	4405	4634	4863	56
57	3845	4043	4248	4460	4689	4926	57
58	3893	4089	4301	4517	4748	4990	58
59	3941	4143	4355	4576	4807	5055	59
60	3992	4192	4405	4634	4863	5115	60
61	4043	4248	4460	4689	4926	5179	61
62	4089	4301	4517	4748	4990	5246	62
63	4143	4355	4576	4807	5055	5315	63
64	4192	4405	4634	4863	5115	5386	64
65	4248	4460	4689	4926	5179	5459	65
66	4301	4517	4748	4990	5246	5534	66
67	4355	4576	4807	5055	5315	5611	67
68	4405	4634	4863	5115	5386	5690	68
69	4460	4689	4926	5179	5459	5771	69
70	4517	4748	4990	5246	5534	5854	70
71	4576	4807	5055	5315	5611	5939	71
72	4634	4863	5115	5386	5690	6026	72
73	4689	4926	5179	5459	5771	6115	73
74	4748	4990	5246	5534	5854	6206	74
75	4807	5055	5315	5611	5939	6300	75
76	4863	5115	5386	5690	6026	6396	76
77	4926	5179	5459	5771	6115	6494	77
78	4990	5246	5534	5854	6206	6594	78
79	5055	5315	5611	5939	6300	6696	79
80	5115	5386	5690	6026	6396	6800	80
81	5179	5459	6115	6115	6494	6906	81
82	5246	5534	6206	6206	6594	7014	82
83	5315	5611	6300	6300	6696	7124	83
84	5386	5690	6396	6396	6800	7236	84
85	5459	6026	6494	6494	6906	7350	85
86	5534	6115	6594	6594	7014	7466	86
87	5611	6206	6696	6696	7124	7584	87
88	5690	6300	6800	6800	7236	7704	88
89	5771	6396	6906	6906	7350	7826	89
90	5854	6494	7014	7014	7466	7950	90
91	5939	6594	7124	7124	7584	8076	91

Tustin Unified School District

CLASSIFIED SUPERVISORY MONTHLY SALARY SCHEDULE 2012-2013

Range/Step	(A)	(B)	(C)	(D)	(E)	(F)	Range/Step
1	2506	2633	2763	2901	3047	3199	1
2	2633	2763	2901	3047	3199	3359	2
3	2763	2901	3047	3199	3359	3527	3
4	2901	3047	3199	3359	3527	3704	4
5	3047	3199	3359	3527	3704	3889	5
6	3199	3359	3527	3704	3889	4083	6
7	3359	3527	3704	3889	4083	4288	7
8	3527	3704	3889	4083	4288	4502	8
9	3704	3889	4083	4288	4502	4728	9
10	3889	4083	4288	4502	4728	4964	10
11	4083	4288	4502	4728	4964	5212	11
12	4288	4502	4728	4964	5212	5472	12
13	4502	4728	4964	5212	5472	5746	13
14	4728	4964	5212	5472	5746	6033	14
15	4964	5212	5472	5746	6033	6336	15
16	5212	5472	5746	6033	6336	6651	16
17	5472	5746	6033	6336	6651	6984	17
18	5746	6033	6336	6651	6984	7334	18
19	6033	6336	6651	6984	7334	7700	19
20	6336	6651	6984	7334	7700	8088	20
21	6651	6984	7334	7700	8088	8489	21
22	6984	7334	7700	8088	8489	8915	22
23	7334	7700	8088	8489	8915	9361	23
24	7700	8088	8489	8915	9361	9826	24
25	8088	8489	8915	9361	9826	10320	25
26	8489	8915	9361	9826	10320	10836	26
27	8915	9361	9826	10320	10836	11379	27
28	9361	9826	10320	10836	11379	11947	28
29	9826	10320	10836	11379	11947	12543	29
30	10320	10836	11379	11947	12543	13171	30

Effective July 1, 2001 supervisors will receive the monthly longevity stipend at the beginning of the tenth year, based on hire date and continuous paid service in the District. Eligibility for additional longevity increments will be effective at the beginning of the 15th, 20th, and 30th years, following the same criteria stated below.

Building Maintenance Supervisor	Range 16
Operations Supervisor	Range 13
Grounds Maintenance Supervisor	Range 13
Library Services Supervisor	Range 13
Plant Supervisor/Stadium Supervisor	Range 12
Plant Supervisor 9-12	Range 11
Plant Supervisor K-8	Range 9
Plant Supervisor 6-8	Range 8
Cafeteria Supervisor 1	Range 8
Cafeteria Supervisor 2	Range 6

LONGEVITY SCHEDULE	
Service Years	Total Monthly
10th year	\$141.00
15th year	\$225.00
20th year	\$309.00
25th year	\$394.00
30th year	\$478.00

Professional Growth: \$12 per month increase upon completion of three points

Board Approved: 1/14/08
 Effective: A362
 Compliance: 4/8/19

Tustin Unified School District

2012-2013

CLASSIFIED MANAGEMENT/CONFIDENTIAL
SALARY SCHEDULE

<i>POSITIONS</i>	<i>RANGE</i>
<i>Group I— Senior Director</i>	
Business Services	25
Information Technology	25
Maintenance/Operations/Facilities	25
<i>Group II— Director</i>	
Communications/Public Information Officer	23
Fiscal Services	23
Nutrition Services	20
Purchasing	20
<i>Group III— Assistant Director</i>	
Accounting Services	19
Facilities, Planning & Operations	19
Maintenance & Operations	19
Network Services	19
<i>Group IV— Clinical Services Specialist</i>	
Autism Program	17
Occupational Therapist	17
Physical Therapist	17
Speech/Language	17
<i>Group V— Manager</i>	
Executive Assistant—Board/Supt. (Confidential)	16
Facilities & Planning	16
Administrative Assistant—Deputy Supt. (Confidential)	15
Autism	14
Network	14
Nutrition	14
Risk Management/Benefits	14
Student Information Systems	14
Systems	14
Technology Support Manager	14
<i>Group VI— Specialist I</i>	
Administrative Secretary—Cabinet (Confidential)	13
Payroll	13
Computer Accounting (Confidential)	12
Energy	12
Facilities	12
Credential Analyst (Confidential)	11
Personnel (Confidential)	11
<i>Group VII— Specialist II</i>	
Credential Analyst (Confidential)	9
Personnel (Confidential)	9
Pre-School	8
Special Projects	8

A363

Board Approved: 1/14/08

Effective: 2/1/08

Exhibit 11 Compliance 4/8/19

Tustin Unified School District
2012-2013
CLASSIFIED MANAGEMENT/CONFIDENTIAL
SALARY SCHEDULE

<i>POSITIONS</i>	<i>RANGE</i>
<i>Group I— Senior Director</i>	
Business Services	25
Information Technology	25
Maintenance/Operations/Facilities	25
<i>Group II— Director</i>	
Communications/Public Information Officer	23
Fiscal Services	23
Nutrition Services	20
Purchasing	20
<i>Group III— Assistant Director</i>	
Accounting Services	19
Facilities, Planning & Operations	19
Maintenance & Operations	19
Network Services	19
<i>Group IV— Clinical Services Specialist</i>	
Education Related Mental Health Specialist	19
Autism Program	17
Speech/Language	17
<i>Group V— Manager</i>	
Executive Assistant—Board/Supt. (Confidential)	16
Facilities & Planning	16
Administrative Assistant—Deputy Supt. (Confidential)	15
Autism	14
Network	14
Nutrition	14
Risk Management/Benefits	14
Student Information Systems	14
Systems	14
Technology Support Manager	14
<i>Group VI— Specialist I</i>	
Administrative Secretary—Cabinet (Confidential)	13
Payroll	13
Computer Accounting (Confidential)	12
Energy	12
Facilities	12
Credential Analyst (Confidential)	11
Personnel (Confidential)	11
<i>Group VII— Specialist II</i>	
Credential Analyst (Confidential)	9
Personnel (Confidential)	9
Pre-School	8
Special Projects	8

Tustin Unified School District

CLASSIFIED **MANAGEMENT/CONFIDENTIAL** MONTHLY SALARY SCHEDULE 2012-2013

Range/Step	(A)	(B)	(C)	(D)	(E)	(F)	Range/Step
1	2506	2633	2763	2901	3047	3199	1
2	2633	2763	2901	3047	3199	3359	2
3	2763	2901	3047	3199	3359	3527	3
4	2901	3047	3199	3359	3527	3704	4
5	3047	3199	3359	3527	3704	3889	5
6	3199	3359	3527	3704	3889	4083	6
7	3359	3527	3704	3889	4083	4288	7
8	3527	3704	3889	4083	4288	4502	8
9	3704	3889	4083	4288	4502	4728	9
10	3889	4083	4288	4502	4728	4964	10
11	4083	4288	4502	4728	4964	5212	11
12	4288	4502	4728	4964	5212	5472	12
13	4502	4728	4964	5212	5472	5746	13
14	4728	4964	5212	5472	5746	6033	14
15	4964	5212	5472	5746	6033	6336	15
16	5212	5472	5746	6033	6336	6651	16
17	5472	5746	6033	6336	6651	6984	17
18	5746	6033	6336	6651	6984	7334	18
19	6033	6336	6651	6984	7334	7700	19
20	6336	6651	6984	7334	7700	8088	20
21	6651	6984	7334	7700	8088	8489	21
22	6984	7334	7700	8088	8489	8915	22
23	7334	7700	8088	8489	8915	9361	23
24	7700	8088	8489	8915	9361	9826	24
25	8088	8489	8915	9361	9826	10320	25
26	8489	8915	9361	9826	10320	10836	26
27	8915	9361	9826	10320	10836	11379	27
28	9361	9826	10320	10836	11379	11947	28
29	9826	10320	10836	11379	11947	12543	29
30	10320	10836	11379	11947	12543	13171	30

LONGEVITY SCHEDULE	
Service Yrs	Total Monthly
10th year	\$141.00
15th year	\$225.00
20th year	\$309.00
25th year	\$394.00
30th year	\$478.00

Tustin Unified School District
CLASSIFIED **NON-BARGAINING** HOURLY SALARY SCHEDULE 2012-2013

POSITION	RANGE	SALARY
ACADEMIC TUTOR		6.63
AVID TUTOR 1		8.00
AVID TUTOR 2		9.00
AVID TUTOR 3		10.00
STUDENT HELPER 1		8.00
STUDENT HELPER 2		9.00
WORK EXPERIENCE STUDENT		8.00
NOON DUTY SUPERVISOR		8.75
SUM REC ASST COACH 1		10.00
SUMMER REC ASST COACH 2		17.00
SUM REC HEAD COACH/PROD MGR		30.00
SUMMER REC-AQUATICS 1		14.00
SUMMER REC-AQUATICS 2		13.00
SUMMER REC-AQUATICS 3		12.00
SUMMER REC-AQUATICS 4		11.00
SUMMER REC-AQUATICS 5		10.00
WALK ON COACH		10.00
SWIM COACH		14.00
ASST COACH		18.00
HEAD COACH		32.00
FEE BASED		40.00
CL HOURLY		10.00
SPECIAL ASSIGNMENT		12.00
INTERPRETER(HEARING IMPAIRED)		13.25
SPECIAL ASSIGNMENT BRAILLE		17.69

POSITION	RANGE	SALARY
SUB PARAEDUCATOR, TEACHER ASSISTANTS (no SpEd)		9.861
SUB PARAEDUCATOR, SPECIAL EDUCATION	21	10.491
SUB NUTRITION SVCS ASSIST II		10.172
SUB CLERICAL		10.494
SUB CAMPUS SUPERVISOR	15	9.742
SUB INSTR AIDE II (Special Ed & Bilingual)	21	10.491
SUB LIBRARY MEDIA TECH II	24	10.888
SUB DUPLICATING PROD OPER	26	11.173
SEASONAL WORKER M&O		11.425
SUB CUSTODIAN	33	12.182
SUB GROUNDSPERSON	35	12.493
SUB ACCOUNT CLERK II	37	12.805
SUB WAREHOUSE DELIVERYPerson	38	12.964
SUB PAYROLL CLERK	39	13.123
SUB PLANT PATROL / SCH SEC II	42	13.621
SUB SCHOOL SECRETARY I	44	13.959

EXHIBIT 12



**2013/2014 SALARY SCHEDULE
 CLASSIFIED BARGAINING UNIT EMPLOYEES**

CLASSIFICATION TITLE	STEP #
Account Clerk I	38
Account Clerk II	37
Assistant Cook	12
Assistant Tradesperson	53
Associate Pre-School Educator	32
Athletic Fieldperson	38
Attendance Clerk	30
Attendance Specialist	34
Baker	21
Bilingual Testing Technician I	33
Bilingual Testing Technician II	31
Cafeteria Satellite Leadperson	16
Campus Safety Patrol Officer	42
Campus Supervisor	15
Career Guidance Technician	33
Certified Occupational Therapist Asst.	39
Certified Physical Therapist Asst.	39
Community Liaison Language Specialist I	33
Community Liaison Language Specialist II	31
Computer Accounting Technician	50
Computer Resource Assistant	16
Computer Support Specialist	33
Computer Systems Specialist	60
Computer Technician	21
Contract Specialist/Buyer	51
Cook I	25
Cook II	20
Counseling Technician	28
Custodian	33
Data Input Clerk	21
Data Processing Technician	36
Deaf/Hard of Hearing Educational Interpreter(DHH)	36
Duplicating Production Operator	26
Electrician	58
Electronic Assistant	56
Electronic Technician	59
Grounds Equipment Operator	42
Groundsperson	35
Head Custodian, Elementary	36
Head Custodian, Continuation / DO	36
Health Services Clerk	26
Health Services Technician	36
HVAC & Refrigeration Technician	58
Information Systems Specialist	55
IRC Clerk	30
Irrigation Specialist	45
Job Placement Specialist	39
Lead Cook	28
Lead Irrigation Specialist	52
Lead Offset Press Operator	40
Lead Payroll Clerk	48
Library Media Specialist	32
Library Media Technician I	30

CLASSIFICATION TITLE	STEP #
Library Media Technician II	24
Licensed Vocational Nurse	36
Locksmith	56
Maintenanceperson I	48
Mechanic	56
Night Leadperson, High School	36
Nutrition Services Assistant I	10
Nutrition Services Assistant II	7
Occupational Therapist	91
Office Assistant I	26
Office Assistant II	21
Offset Press Operator	37
P.E. Equipmentperson	36
Painter	55
Paraeducator Behavior Interventionist	25
Paraeducator Bilingual	21
Paraeducator Community Liaison	25
Paraeducator Homeless/Immigrant Com. Liaison	25
Paraeducator PreSchool	16
Paraeducator Special Education	21
Paraeducator Teacher Assistant	16
Paraeducator Teacher Assistant Accompanist	16
Payroll Clerk	39
Physical Therapist	91
Plumber	58
Position Control Technician	45
PreSchool Educator	36
PreSchool Outreach Specialist	39
Purchasing Clerk	30
Purchasing Specialist	38
Receptionist	26
Records Clerk	30
Records Technician	33
School Secretary I	44
School Secretary II	44
School Secretary III	40
Secretary I	44
Secretary II	42
Secretary III	39
Secretary IV	31
Senior Data Processing Technician	40
Senior Stock Clerk	42
Senior Word Processing Technician	40
Speech/Language Pathology Assistant	40
Sprinkler Repair/Groundsperson	40
Student Recovery Officer	30
Swimming Pool Maintenanceperson	45
Swimming Pool Mechanic	55
Translator	33
Warehouse Foreperson	56
Warehouse/Deliveryperson	38
Welder	58
Word Processing Technician	35

Bilingual Stipend

Oral \$40/month, \$.24/hour; Oral and Written \$60/month, \$.36/hour

Night Differential

\$50.40/month, \$.30/hour for employees whose regular work schedule commences on or after 12:00 noon and ends at 6:30 p.m. or later

Professional Growth

\$12/month increase upon completion of three points.

Longevity Schedule		
Service Years	Total Monthly Stipend	Total Hourly Stipend
1 7th year	\$43	\$0.26
2 8th year	\$67	\$0.40
3 9th year	\$92	\$0.56
4 10th year	\$115	\$0.69
5 11th year	\$165	\$0.98
6 15th year	\$213	\$1.27
7 20th year	\$274	\$1.64
8 25th year	\$359	\$2.14

Board Approved: 11/18/2013

Effective Date: 07/01/2013

Longevity Eff. Date: 07/01/2013

Compliance: 04/08/2013

CLASSIFIED HOURLY SALARY SCHEDULE 2013-2014

Range/Step	(A)	(B)	(C)	(D)	(E)	(F)	Range/Step
1	11.7485	12.3600	12.9586	13.6605	14.3428	15.0638	1
2	11.8965	12.5081	13.1518	13.8085	14.5165	15.2505	2
3	12.0574	12.6690	13.3064	14.0015	14.7161	15.4565	3
4	12.2120	12.8235	13.4801	14.1690	14.9029	15.6303	4
5	12.3600	12.9586	13.6605	14.3428	15.0638	15.8364	5
6	12.5081	13.1518	13.8085	14.5165	15.2505	16.0487	6
7	12.6690	13.3064	14.0015	14.7161	15.4565	16.2354	7
8	12.8235	13.4801	14.1690	14.9029	15.6303	16.4414	8
9	12.9586	13.6605	14.3428	15.0638	15.8364	16.6475	9
10	13.1518	13.8085	14.5165	15.2505	16.0487	16.8405	10
11	13.3064	14.0015	14.7161	15.4565	16.2354	17.0530	11
12	13.4801	14.1690	14.9029	15.6303	16.4414	17.2846	12
13	13.6605	14.3428	15.0638	15.8364	16.6475	17.5035	13
14	13.8085	14.5165	15.2505	16.0487	16.8405	17.7096	14
15	14.0015	14.7161	15.4565	16.2354	17.0530	17.9414	15
16	14.1690	14.9029	15.6303	16.4414	17.2846	18.1731	16
17	14.3428	15.0638	15.8364	16.6475	17.5035	18.4049	17
18	14.5165	15.2505	16.0487	16.8405	17.7096	18.6108	18
19	14.7161	15.4565	16.2354	17.0530	17.9414	18.8425	19
20	14.9029	15.6303	16.4414	17.2846	18.1731	19.0936	20
21	15.0638	15.8364	16.6475	17.5035	18.4049	19.3384	21
22	15.2505	16.0487	16.8405	17.7096	18.6108	19.5636	22
23	15.4565	16.2354	17.0530	17.9414	18.8425	19.8211	23
24	15.6303	16.4414	17.2846	18.1731	19.0936	20.0400	24
25	15.8364	16.6475	17.5035	18.4049	19.3384	20.3039	25
26	16.0487	16.8405	17.7096	18.6108	19.5636	20.5485	26
27	16.2354	17.0530	17.9414	18.8425	19.8211	20.7995	27
28	16.4414	17.2846	18.1731	19.0936	20.0400	21.0893	28
29	16.6475	17.5035	18.4049	19.3384	20.3039	21.3531	29
30	16.8405	17.7096	18.6108	19.5636	20.5485	21.6171	30
31	17.0530	17.9414	18.8425	19.8211	20.7995	21.8810	31
32	17.2846	18.1731	19.0936	20.0400	21.0893	22.1385	32
33	17.5035	18.4049	19.3384	20.3039	21.3531	22.4154	33
34	17.7096	18.6108	19.5636	20.5485	21.6171	22.6793	34
35	17.9414	18.8425	19.8211	20.7995	21.8810	22.9690	35
36	18.1731	19.0936	20.0400	21.0893	22.1385	23.2651	36
37	18.4049	19.3384	20.3039	21.3531	22.4154	23.5741	37
38	18.6108	19.5636	20.5485	21.6171	22.6793	23.8703	38
39	18.8425	19.8211	20.7995	21.8810	22.9690	24.1600	39
40	19.0936	20.0400	21.0893	22.1385	23.2651	24.4755	40
41	19.3384	20.3039	21.3531	22.4154	23.5741	24.7844	41
42	19.5636	20.5485	21.6171	22.6793	23.8703	25.0676	42
43	19.8211	20.7995	21.8810	22.9690	24.1600	25.4024	43
44	20.0400	21.0893	22.1385	23.2651	24.4755	25.6985	44
45	20.3039	21.3531	22.4154	23.5741	24.7844	26.0461	45
46	20.5485	21.6171	22.6793	23.8703	25.0676	26.3681	46
47	20.7995	21.8810	22.9690	24.1600	25.4024	26.7028	47
48	21.0893	22.1385	23.2651	24.4755	25.6985	27.0053	48
49	21.3531	22.4154	23.5741	24.7844	26.0461	27.3465	49
50	21.6171	22.6793	23.8703	25.0676	26.3681	27.6941	50
51	21.8810	22.9690	24.1600	25.4024	26.7028	28.0546	51
52	22.1385	23.2651	24.4755	25.6985	27.0053	28.4087	52
53	22.4154	23.5741	24.7844	26.0461	27.3465	28.7499	53
54	22.6793	23.8703	25.0676	26.3681	27.6941	29.1104	54
55	22.9690	24.1600	25.4024	26.7028	28.0546	29.4709	55
56	23.2651	24.4755	25.6985	27.0053	28.4087	29.8121	56
57	23.5741	24.7844	26.0461	27.3465	28.7499	30.1983	57
58	23.8703	25.0676	26.3681	27.6941	29.1104	30.5910	58
59	24.1600	25.4024	26.7028	28.0546	29.4709	30.9901	59
60	24.4755	25.6985	27.0053	28.4087	29.8121	31.3570	60
61	24.7844	26.0461	27.3465	28.7499	29.1104	31.7414	61
62	25.0676	26.3681	27.6941	29.1104	29.4709	32.1434	62
63	25.3465	26.7028	28.0546	29.4709	29.8121	32.5630	63
64	25.6985	27.0053	28.4087	29.8121	30.1983	33.0003	64
65	26.0461	27.3465	28.7499	30.1983	30.5910	33.4554	65
66	26.3681	27.6941	29.1104	30.5910	30.9901	33.9284	66
67	26.7028	28.0546	29.4709	30.9901	31.3570	34.4194	67
68	27.0053	28.4087	29.8121	31.3570	31.7414	34.9285	68
69	27.3465	28.7499	29.1104	31.7414	32.1434	35.4558	69
70	27.6941	29.1104	29.4709	32.1434	32.5630	36.0003	70
71	28.0546	29.4709	29.8121	32.5630	33.0003	36.5630	71
72	28.4087	29.8121	30.1983	33.0003	33.4554	37.1434	72
73	28.7499	30.1983	30.5910	33.4554	33.9284	37.7454	73
74	29.1104	30.5910	30.9901	33.9284	34.4194	38.3669	74
75	29.4709	30.9901	31.3570	34.4194	34.9285	39.0080	75
76	29.8121	31.3570	31.7414	34.9285	35.4558	39.6688	76
77	30.1983	31.7414	32.1434	35.4558	36.0003	40.3494	77
78	30.5910	32.1434	32.5630	36.0003	36.5630	41.0499	78
79	30.9901	32.5630	33.0003	36.5630	37.1434	41.7704	79
80	31.3570	33.0003	33.4554	37.1434	37.7454	42.5109	80
81	31.7414	33.4554	33.9284	37.7454	38.3669	43.2714	81
82	32.1434	33.9284	34.4194	38.3669	39.0080	44.0519	82
83	32.5630	34.4194	34.9285	39.0080	39.6688	44.8524	83
84	33.0003	34.9285	35.4558	39.6688	40.3494	45.6829	84
85	33.4554	35.4558	36.0003	40.3494	41.0499	46.5424	85
86	33.9284	36.0003	36.5630	41.0499	41.7704	47.4309	86
87	34.4194	36.5630	37.1434	41.7704	42.5109	48.3484	87
88	34.9285	37.1434	37.7454	42.5109	43.2714	49.2949	88
89	35.4558	37.7454	38.3669	43.2714	44.0519	50.1704	89
90	36.0003	38.3669	39.0080	44.0519	44.8524	51.0849	90
91	36.5630	38.9284	39.6688	44.8524	45.6829	52.0384	91

CLASSIFIED MONTHLY SALARY SCHEDULE 2013-2014

Range/Step	(A)	(B)	(C)	(D)	(E)	(F)	Range/Step
1	1973	2076	2177	2295	2409	2531	1
2	1998	2101	2209	2320	2439	2562	2
3	2026	2128	2235	2353	2472	2597	3
4	2052	2155	2265	2380	2504	2625	4
5	2076	2177	2295	2409	2531	2660	5
6	2101	2209	2320	2439	2562	2697	6
7	2128	2235	2353	2472	2597	2727	7
8	2155	2265	2380	2504	2625	2762	8
9	2177	2295	2409	2531	2660	2796	9
10	2209	2320	2439	2562	2697	2829	10
11	2235	2353	2472	2597	2727	2864	11
12	2265	2380	2504	2625	2762	2904	12
13	2295	2409	2531	2660	2796	2941	13
14	2320	2439	2562	2697	2829	2976	14
15	2353	2472	2597	2727	2864	3014	15
16	2380	2504	2625	2762	2904	3053	16
17	2409	2531	2660	2796	2941	3092	17
18	2439	2562	2697	2829	2976	3127	18
19	2472	2597	2727	2864	3014	3165	19
20	2504	2625	2762	2904	3053	3207	20
21	2531	2660	2796	2941	3092	3249	21
22	2562	2697	2829	2976	3127	3287	22
23	2597	2727	2864	3014	3165	3330	23
24	2625	2762	2904	3053	3207	3367	24
25	2660	2796	2941	3092	3249	3411	25
26	2697	2829	2976	3127	3287	3453	26
27	2727	2864	3014	3165	3330	3495	27
28	2762	2904	3053	3207	3367	3543	28
29	2796	2941	3092	3249	3411	3587	29
30	2829	2976	3127	3287	3453	3632	30
31	2864	3014	3165	3330	3495	3676	31
32	2904	3053	3207	3367	3543	3719	32
33	2941	3092	3249	3411	3587	3766	33
34	2976	3127	3287	3453	3632	3810	34
35	3014	3165	3330	3495	3676	3858	35
36	3053	3207	3367	3543	3719	3909	36
37	3092	3249	3411	3587	3766	3960	37
38	3127	3287	3453	3632	3810	4010	38
39	3165	3330	3495	3676	3858	4059	39
40	3207	3367	3543	3719	3909	4112	40
41	3249	3411	3587	3766	3960	4164	41
42	3287	3453	3632	3810	4010	4212	42
43	3330	3495	3676	3858	4059	4267	43
44	3367	3543	3719	3909	4112	4318	44
45	3411	3587	3766	3960	4164	4375	45
46	3453	3632	3810	4010	4212	4430	46
47	3495	3676	3858	4059	4267	4486	47
48	3543	3719	3909	4112	4318	4537	48
49	3587	3766	3960	4164	4375	4594	49
50	3632	3810	4010	4212	4430	4653	50
51	3676	3858	4059	4267	4486	4713	51
52	3719	3909	4112	4318	4537	4773	52
53	3766	3960	4164	4375	4594	4830	53
54	3810	4010	4212	4430	4653	4890	54
55	3858	4059	4267	4486	4713	4951	55
56	3909	4112	4318	4537	4773	5009	56
57	3960	4164	4375	4594	4830	5074	57
58	4010	4212	4430	4653	4890	5140	58
59	4059	4267	4486	4713	4951	5207	59
60	4112	4318	4537	4773	5009	5268	60
61	4164	4375	4594	4830	5074	5333	61
62	4212	4430	4653	4890	5140	5400	62
63	4267	4486	4713	4951	5207	5468	63
64	4318	4537	4773	5009	5268	5537	64
65	4375	4594	4830	5074	5333	5607	65
66	4430	4653	4890	5140	5400	5678	66
67	4486	4713	4951	5207	5468	5750	67
68	4537	4773	5009	5268	5537	5823	68
69	4594	4830	5074	5333	5607	5897	69
70	4653	4890	5140	5400	5678	5973	70
71	4713	4951	5207	5468	5750	6050	71
72	4773	5009	5268	5537	5823	6128	72
73	4830	5074	5333	5607	5897	6207	73
74	4890	5140	5400	5678	5973	6288	74
75	4951	5207	5468	5750	6050	6370	75
76	5009	5268	5537	5823	6128	6453	76
77	5074	5333	5607	5897	6207	6537	77
78	5140	5400	5678	5973	6288	6623	78
79	5207	5468	5750	6050	6370	6710	79
80	5268	5537	5823	6128	6453	6800	80
81	5333	5607	5897	6207	6537	6890	81
82	5400	5678	5973	6288	6623	6983	82
83	5468	5750	6050	6370	6710	7077	83
84	5537	5823	6128	6453	6800	7173	84
85	5607	5897	6207	6537	6890	7270	85
86	5678	5973	6288	6623	6983	7368	86
87	5750	6050	6370	6710	7077	7468	87
88	5823	6128	6453	6800	7173	7568	88
89	5897	6207	6537	6890	7270	7670	89
90	5973	6288	6623	6983	7368	7773	90
91	6105	6410	6730	7067	7420	7791	91

Tustin Unified School District

CLASSIFIED SUPERVISORY MONTHLY SALARY SCHEDULE 2013-2014

Range/Step	(A)	(B)	(C)	(D)	(E)	(F)	Range/Step
1	2581	2712	2846	2988	3138	3295	1
2	2712	2846	2988	3138	3295	3460	2
3	2846	2988	3138	3295	3460	3633	3
4	2988	3138	3295	3460	3633	3815	4
5	3138	3295	3460	3633	3815	4006	5
6	3295	3460	3633	3815	4006	4205	6
7	3460	3633	3815	4006	4205	4417	7
8	3633	3815	4006	4205	4417	4637	8
9	3815	4006	4205	4417	4637	4870	9
10	4006	4205	4417	4637	4870	5113	10
11	4205	4417	4637	4870	5113	5368	11
12	4417	4637	4870	5113	5368	5636	12
13	4637	4870	5113	5368	5636	5918	13
14	4870	5113	5368	5636	5918	6214	14
15	5113	5368	5636	5918	6214	6526	15
16	5368	5636	5918	6214	6526	6851	16
17	5636	5918	6214	6526	6851	7194	17
18	5918	6214	6526	6851	7194	7554	18
19	6214	6526	6851	7194	7554	7931	19
20	6526	6851	7194	7554	7931	8331	20
21	6851	7194	7554	7931	8331	8744	21
22	7194	7554	7931	8331	8744	9182	22
23	7554	7931	8331	8744	9182	9642	23
24	7931	8331	8744	9182	9642	10121	24
25	8331	8744	9182	9642	10121	10630	25
26	8744	9182	9642	10121	10630	11161	26
27	9182	9642	10121	10630	11161	11720	27
28	9642	10121	10630	11161	11720	12305	28
29	10121	10630	11161	11720	12305	12919	29
30	10630	11161	11720	12305	12919	13566	30

Effective July 1, 2001 supervisors will receive the monthly longevity stipend at the beginning of the tenth year, based on hire date and continuous paid service in the District. Eligibility for additional longevity increments will be effective at the beginning of the 15th, 20th, and 30th years, following the same criteria stated below.

Building Maintenance Supervisor	Range 16
Operations Supervisor	Range 13
Grounds Maintenance Supervisor	Range 13
Library Services Supervisor	Range 13
Assistant Operations Supervisor	Range 12
Plant Supervisor/Stadium Supervisor	Range 12
Plant Supervisor 9-12	Range 11
Plant Supervisor K-8	Range 9
Plant Supervisor 6-8	Range 8
Cafeteria Supervisor 1	Range 8
Cafeteria Supervisor 2	Range 6

LONGEVITY SCHEDULE	
Service Years	Total Monthly
10th year	\$145.00
15th year	\$232.00
20th year	\$318.00
25th year	\$406.00
30th year	\$492.00

Professional Growth: \$12 per month increase upon completion of three points

Board Approved: 1/13/2014
 Effective: 07/13/13
 Compliance: 04/08/2019

Tustin Unified School District

2013-2014

CLASSIFIED MANAGEMENT/CONFIDENTIAL
SALARY SCHEDULE

POSITIONS	RANGE
<i>Group I— Senior Director</i>	
Business Services	25
Information Technology	25
Maintenance, Operations, and Facilities	25
<i>Group II— Director</i>	
Communications/Public Information Officer	23
Fiscal Services	23
Business Support Services	20
Nutrition Services	20
<i>Group III— Assistant Director</i>	
Accounting Services	19
Maintenance, Operations, and Facilities	19
Network Services	19
<i>Group IV— Clinical Services Specialist</i>	
Education Related Mental Health Specialist	19
Education Intervention Specialist	19
Autism Program	17
Speech/Language	17
<i>Group V— Manager</i>	
Executive Assistant—Board/Supt. (Confidential)	16
Facilities & Planning	16
Personnel Services	16
Administrative Assistant—Deputy Supt. (Confidential)	15
Autism	14
Network	14
Nutrition	14
Risk Management/Benefits	14
Student Information Systems	14
Systems	14
Technology Support Manager	14
<i>Group VI— Specialist I</i>	
Administrative Secretary—Cabinet (Confidential)	13
Payroll	13
Computer Accounting (Confidential)	12
Energy	12
Facilities	12
Credential Analyst (Confidential)	11
Personnel (Confidential)	11
<i>Group VII— Specialist II</i>	
Credential Analyst (Confidential)	9
Personnel (Confidential)	9
Pre-School	8
Special Projects	8

Tustin Unified School District

CLASSIFIED MANAGEMENT/CONFIDENTIAL MONTHLY SALARY SCHEDULE 2013-2014

Range/Step	(A)	(B)	(C)	(D)	(E)	(F)	Range/Step
1	2581	2712	2846	2988	3138	3295	1
2	2712	2846	2988	3138	3295	3460	2
3	2846	2988	3138	3295	3460	3633	3
4	2988	3138	3295	3460	3633	3815	4
5	3138	3295	3460	3633	3815	4006	5
6	3295	3460	3633	3815	4006	4205	6
7	3460	3633	3815	4006	4205	4417	7
8	3633	3815	4006	4205	4417	4637	8
9	3815	4006	4205	4417	4637	4870	9
10	4006	4205	4417	4637	4870	5113	10
11	4205	4417	4637	4870	5113	5368	11
12	4417	4637	4870	5113	5368	5636	12
13	4637	4870	5113	5368	5636	5918	13
14	4870	5113	5368	5636	5918	6214	14
15	5113	5368	5636	5918	6214	6526	15
16	5368	5636	5918	6214	6526	6851	16
17	5636	5918	6214	6526	6851	7194	17
18	5918	6214	6526	6851	7194	7554	18
19	6214	6526	6851	7194	7554	7931	19
20	6526	6851	7194	7554	7931	8331	20
21	6851	7194	7554	7931	8331	8744	21
22	7194	7554	7931	8331	8744	9182	22
23	7554	7931	8331	8744	9182	9642	23
24	7931	8331	8744	9182	9642	10121	24
25	8331	8744	9182	9642	10121	10630	25
26	8744	9182	9642	10121	10630	11161	26
27	9182	9642	10121	10630	11161	11720	27
28	9642	10121	10630	11161	11720	12305	28
29	10121	10630	11161	11720	12305	12919	29
30	10630	11161	11720	12305	12919	13566	30

LONGEVITY SCHEDULE	
Service Yrs	Total Monthly
10th year	\$145.00
15th year	\$232.00
20th year	\$318.00
25th year	\$406.00
30th year	\$492.00

Tustin Unified School District
CLASSIFIED **NON-BARGAINING** HOURLY SALARY SCHEDULE 2013-2014

POSITION	RANGE	SALARY
ACADEMIC TUTOR		6.63
AVID TUTOR 1		8.00
AVID TUTOR 2		9.00
AVID TUTOR 3		10.00
STUDENT HELPER 1		8.00
STUDENT HELPER 2		9.00
WORK EXPERIENCE STUDENT		8.00
NOON DUTY SUPERVISOR		8.75
SUM REC ASST COACH 1		10.00
SUMMER REC ASST COACH 2		17.00
SUM REC HEAD COACH/PROD MGR		30.00
SUMMER REC-AQUATICS 1		14.00
SUMMER REC-AQUATICS 2		13.00
SUMMER REC-AQUATICS 3		12.00
SUMMER REC-AQUATICS 4		11.00
SUMMER REC-AQUATICS 5		10.00
WALK ON COACH		10.00
SWIM COACH		14.00
ASST COACH		18.00
HEAD COACH		32.00
FEE BASED		40.00
CL HOURLY		10.00
SPECIAL ASSIGNMENT		12.00
INTERPRETER(HEARING IMPAIRED)		13.25
SPECIAL ASSIGNMENT BRAILLE		17.69

POSITION	RANGE	SALARY
SUB PARAEDUCATOR, TEACHER ASSISTANTS (no SpEd)		9.861
SUB PARAEDUCATOR, SPECIAL EDUCATION	21	10.491
SUB NUTRITION SVCS ASSIST II		10.172
SUB CLERICAL		10.494
SUB CAMPUS SUPERVISOR	15	9.742
SUB INSTR AIDE II (Special Ed & Bilingual)	21	10.491
SUB LIBRARY MEDIA TECH II	24	10.888
SUB DUPLICATING PROD OPER	26	11.173
SEASONAL WORKER M&O		11.425
SUB CUSTODIAN	33	12.182
SUB GROUNDSPERSON	35	12.493
SUB ACCOUNT CLERK II	37	12.805
SUB WAREHOUSE DELIVERYPERSON	38	12.964
SUB PAYROLL CLERK	39	13.123
SUB PLANT PATROL / SCH SEC II	42	13.621
SUB SCHOOL SECRETARY I	44	13.959

EXHIBIT 13



2014-2015 SALARY SCHEDULE
CLASSIFIED BARGAINING UNIT EMPLOYEES

CLASSIFICATION TITLE	STEP #
Account Clerk I	39
Account Clerk II	37
Assistant Cook	12
Assistant Tradesperson	53
Associate PreSchool Educator	32
Athletic Fieldperson	38
Attendance Clerk	30
Attendance Specialist	34
Baker	21
Bilingual Testing Technician I	33
Bilingual Testing Technician II	31
Cafeteria Satellite Leadperson	16
Campus Safety Patrol Officer	42
Campus Supervisor	15
Career Guidance Technician	33
Certified Occupational Therapist Asst.	39
Certified Physical Therapist Asst.	39
Community Liaison Language Specialist I	33
Community Liaison Language Specialist II	31
Computer Accounting Technician	50
Computer Resource Assistant	16
Computer Support Specialist	33
Computer Systems Specialist	60
Computer Technician	21
Contract Specialist/Buyer	51
Cook I	25
Cook II	20
Counseling Technician	28
Custodian	33
Data Input Clerk	21
Data Processing Technician	36
Deaf/Hard of Hearing Educational Interpreter(DHH)	36
Duplicating Production Operator	26
Electrician	58
Electronic Assistant	56
Electronic Technician	59
Grounds Equipment Operator	42
Groundsperson	35
Head Custodian, Elementary	36
Head Custodian, Continuation / DO	36
Health Services Clerk	26
Health Services Technician	36
HVAC & Refrigeration Technician	58
Information Systems Specialist	55
IRC Clerk	30
Irrigation Specialist	45
Job Placement Specialist	39
Lead Cook	28
Lead Irrigation Specialist	52
Lead Offset Press Operator	40
Lead Payroll Clerk	48
Library Media Assistant	24
Library Media Specialist	32
Library Media Technician I	32

CLASSIFICATION TITLE	STEP #
Library Media Technician II	24
Licensed Vocational Nurse	36
Locksmith	56
Maintenanceperson I	48
Mechanic	56
Night Leadperson, High School	36
Nutrition Services Assistant I	10
Nutrition Services Assistant II	7
Occupational Therapist	91
Office Assistant I	26
Office Assistant II	21
Offset Press Operator	37
P. E. Equipmentperson	36
Painter	55
Paraeducator Behavior Interventionist	25
Paraeducator Bilingual	21
Paraeducator Community Liaison	25
Paraeducator Homeless/Immigrant Com. Liaison	25
Paraeducator PreSchool	16
Paraeducator Special Education	21
Paraeducator Teacher Assistant	16
Paraeducator Teacher Assistant Accompanist	16
Payroll Clerk	39
Physical Therapist	91
Plumber	58
Position Control Technician	45
PreSchool Educator	36
PreSchool Outreach Specialist	39
Purchasing Clerk	30
Purchasing Specialist	38
Receptionist	26
Records Clerk	30
Records Technician	33
School Secretary I	44
School Secretary II	44
School Secretary III	40
Secretary I	44
Secretary II	42
Secretary III	39
Secretary IV	31
Senior Data Processing Technician	40
Senior Stock Clerk	42
Senior Word Processing Technician	40
Speech/Language Pathology Assistant	40
Sprinkler Repair/Groundsperson	40
Student Recovery Officer	30
Swimming Pool Maintenanceperson	45
Swimming Pool Mechanic	55
Translator	33
Warehouse Foreperson	56
Warehouse/Deliveryperson	38
Welder	58
Word Processing Technician	35

Bilingual Stipend

Oral \$40/month, \$.24/hour; Oral and Written \$60/month, \$.36/hour

Night Differential

\$50.40/month, \$.30/hour for employees whose regular work schedule commences on or after 12:00 noon and ends at 6:30 p.m. or later

Professional Growth

\$13/month increase upon completion of three points.

Longevity Schedule

Service Years	Total Monthly Stipend	Total Hourly Stipend
1 7th year	\$45	\$0.27
2 8th year	\$69	\$0.42
3 9th year	\$95	\$0.58
4 10th year	\$119	\$0.71
5 11th year	\$171	\$1.01
6 15th year	\$221	\$1.31
7 20th year	\$284	\$1.70
8 25th year	\$372	\$2.22

CLASSIFIED HOURLY SALARY SCHEDULE 2014-2015

Range/Step	(A)	(B)	(C)	(D)	(E)	(F)	Range/Step
1	12.1548	12.7917	13.4107	14.1369	14.8393	15.5952	1
2	12.3095	12.9464	13.6071	14.2917	15.0238	15.7857	2
3	12.4821	13.1071	13.7679	14.4940	15.2321	16.0000	3
4	12.6429	13.2738	13.9524	14.6607	15.4286	16.1726	4
5	12.7917	13.4107	14.1369	14.8393	15.5952	16.3869	5
6	12.9464	13.6071	14.2917	15.0238	15.7857	16.6131	6
7	13.1071	13.7679	14.4940	15.2321	16.0000	16.7976	7
8	13.2738	13.9524	14.6607	15.4286	16.1726	17.0179	8
9	13.4107	14.1369	14.8393	15.5952	16.3869	17.2262	9
10	13.6071	14.2917	15.0238	15.7857	16.6131	17.4286	10
11	13.7679	14.4940	15.2321	16.0000	16.7976	17.6429	11
12	13.9524	14.6607	15.4286	16.1726	17.0179	17.8929	12
13	14.1369	14.8393	15.5952	16.3869	17.2262	18.1190	13
14	14.2917	15.0238	15.7857	16.6131	17.4286	18.3333	14
15	14.4940	15.2321	16.0000	16.7976	17.6429	18.5655	15
16	14.6607	15.4286	16.1726	17.0179	17.8929	18.8095	16
17	14.8393	15.5952	16.3869	17.2262	18.1190	19.0476	17
18	15.0238	15.7857	16.6131	17.4286	18.3333	19.2619	18
19	15.2321	16.0000	16.7976	17.6429	18.5655	19.5000	19
20	15.4286	16.1726	17.0179	17.8929	18.8095	19.7560	20
21	15.5952	16.3869	17.2262	18.1190	19.0476	20.0179	21
22	15.7857	16.6131	17.4286	18.3333	19.2619	20.2500	22
23	16.0000	16.7976	17.6429	18.5655	19.5000	20.5179	23
24	16.1726	17.0179	17.8929	18.8095	19.7560	20.7440	24
25	16.3869	17.2262	18.1190	19.0476	20.0179	21.0119	25
26	16.6131	17.4286	18.3333	19.2619	20.2500	21.2738	26
27	16.7976	17.6429	18.5655	19.5000	20.5179	21.5298	27
28	17.0179	17.8929	18.8095	19.7560	20.7440	21.8274	28
29	17.2262	18.1190	19.0476	20.0179	21.0119	22.1012	29
30	17.4286	18.3333	19.2619	20.2500	21.2738	22.3750	30
31	17.6429	18.5655	19.5000	20.5179	21.5298	22.6488	31
32	17.8929	18.8095	19.7560	20.7440	21.8274	22.9107	32
33	18.1190	19.0476	20.0179	21.0119	22.1012	23.2024	33
34	18.3333	19.2619	20.2500	21.2738	22.3750	23.4702	34
35	18.5655	19.5000	20.5179	21.5298	22.6488	23.7679	35
36	18.8095	19.7560	20.7440	21.8274	22.9107	24.0833	36
37	19.0476	20.0179	21.0119	22.1012	23.2024	24.3988	37
38	19.2619	20.2500	21.2738	22.3750	23.4702	24.7024	38
39	19.5000	20.5179	21.5298	22.6488	23.7679	25.0060	39
40	19.7560	20.7440	21.8274	22.9107	24.0833	25.3333	40
41	20.0179	21.0119	22.1012	23.2024	24.3988	25.6548	41
42	20.2500	21.2738	22.3750	23.4702	24.7024	25.9464	42
43	20.5179	21.5298	22.6488	23.7679	25.0060	26.2857	43
44	20.7440	21.8274	22.9107	24.0833	25.3333	26.6012	44
45	21.0119	22.1012	23.2024	24.3988	25.6548	26.9524	45
46	21.2738	22.3750	23.4702	24.7024	25.9464	27.2917	46
47	21.5298	22.6488	23.7679	25.0060	26.2857	27.6369	47
48	21.8274	22.9107	24.0833	25.3333	26.6012	27.9524	48
49	22.1012	23.2024	24.3988	25.6548	26.9524	28.3036	49
50	22.3750	23.4702	24.7024	25.9464	27.2917	28.6667	50
51	22.6488	23.7679	25.0060	26.2857	27.6369	29.0357	51
52	22.9107	24.0833	25.3333	26.6012	27.9524	29.4048	52
53	23.2024	24.3988	25.6548	26.9524	28.3036	29.7560	53
54	23.4702	24.7024	25.9464	27.2917	28.6667	30.1250	54
55	23.7679	25.0060	26.2857	27.6369	29.0357	30.5000	55
56	24.0833	25.3333	26.6012	27.9524	29.4048	30.8571	56
57	24.3988	25.6548	26.9524	28.3036	29.7560	31.2619	57
58	24.7024	25.9464	27.2917	28.6667	30.1250	31.6667	58
59	25.0060	26.2857	27.6369	29.0357	30.5000	32.0774	59
60	25.3333	26.6012	27.9524	29.4048	30.8571	32.4524	60
61	25.6548	26.9524	28.3036	29.7560	31.2619	32.8333	61
62	25.9464	27.2917	28.6667	30.1250	31.6667	33.2190	62
63	26.2857	27.6369	29.0357	30.5000	32.0774	33.6095	63
64	26.6012	27.9524	29.4048	30.8571	32.4524	34.0048	64
65	26.9524	28.3036	29.7560	31.2619	32.8333	34.4048	65
66	27.2917	28.6667	30.1250	31.6667	33.2190	34.8095	66
67	27.6369	29.0357	30.5000	32.0774	33.6095	35.2190	67
68	27.9524	29.4048	30.8571	32.4524	34.0048	35.6333	68
69	28.3036	29.7560	31.2619	32.8333	34.4048	36.0524	69
70	28.6667	30.1250	31.6667	33.2190	34.8095	36.4767	70
71	29.0357	30.5000	32.0774	33.6095	35.2857	36.9060	71
72	29.4048	30.8571	32.4524	34.0048	35.6667	37.3402	72
73	29.7560	31.2619	32.8333	34.4048	36.0333	37.7790	73
74	30.1250	31.6667	33.2190	34.8095	36.4048	38.2224	74
75	30.5000	32.0774	33.6095	35.2190	36.7767	38.6702	75
76	30.8571	32.4524	34.0048	35.6333	37.1488	39.1224	76
77	31.2619	32.8333	34.4048	36.0524	37.5219	39.5895	77
78	31.6667	33.2190	34.8095	36.4333	37.8952	40.0619	78
79	32.0774	33.6095	35.2190	36.8095	38.2688	40.5395	79
80	32.4524	34.0048	35.6333	37.1857	38.6424	41.0224	80
81	32.8333	34.4048	36.0524	37.5619	39.0167	41.5095	81
82	33.2190	34.8095	36.4333	37.9388	39.3924	41.9995	82
83	33.6095	35.2190	36.8095	38.3167	39.7695	42.4924	83
84	34.0048	35.6333	37.1857	38.6952	40.1479	42.9895	84
85	34.4048	36.0524	37.5619	39.0752	40.5295	43.4902	85
86	34.8095	36.4333	37.9388	39.4567	40.9124	43.9945	86
87	35.2190	36.8095	38.3167	39.8402	41.2974	44.5024	87
88	35.6333	37.1857	38.6952	40.2267	41.6845	45.0139	88
89	36.0524	37.5619	39.0752	40.6179	42.0738	45.5288	89
90	36.4333	37.9388	39.4567	41.0119	42.4652	46.0474	90
91	36.8095	38.3167	39.8402	41.4095	42.8595	46.5695	91

CLASSIFIED MONTHLY SALARY SCHEDULE 2014-2015

Range/Step	(A)	(B)	(C)	(D)	(E)	(F)	Range/Step
1	2042	2149	2253	2375	2493	2620	1
2	2068	2175	2286	2401	2524	2652	2
3	2097	2202	2313	2435	2559	2688	3
4	2124	2230	2344	2463	2592	2717	4
5	2149	2253	2375	2493	2620	2753	5
6	2175	2286	2401	2524	2652	2791	6
7	2202	2313	2435	2559	2688	2822	7
8	2230	2344	2463	2592	2717	2859	8
9	2253	2375	2493	2620	2753	2894	9
10	2286	2401	2524	2652	2791	2928	10
11	2313	2435	2559	2688	2822	2964	11
12	2344	2463	2592	2717	2859	3006	12
13	2375	2493	2620	2753	2894	3044	13
14	2401	2524	2652	2791	2928	3080	14
15	2435	2559	2688	2822	2964	3119	15
16	2463	2592	2717	2859	3006	3160	16
17	2493	2620	2753	2894	3044	3200	17
18	2524	2652	2791	2928	3080	3236	18
19	2559	2688	2822	2964	3119	3276	19
20	2592	2717	2859	3006	3160	3319	20
21	2620	2753	2894	3044	3200	3363	21
22	2652	2791	2928	3080	3236	3402	22
23	2688	2822	2964	3119	3276	3447	23
24	2717	2859	3006	3160	3319	3485	24
25	2753	2894	3044	3200	3363	3530	25
26	2791	2928	3080	3236	3402	3574	26
27	2822	2964	3119	3276	3447	3617	27
28	2859	3006	3160	3319	3485	3667	28
29	2894	3044	3200	3363	3530	3713	29
30	2928	3080	3236	3402	3574	3759	30
31	2964	3119	3276	3447	3617	3805	31
32	3006	3160	3319	3485	3667	3849	32
33	3044	3200	3363	3530	3713	3898	33
34	3080	3236	3402	3574	3759	3943	34
35	3119	3276	3447	3617	3805	3993	35
36	3160	3319	3485	3667	3849	4046	36
37	3200	3363	3530	3713	3898	4099	37
38	3236	3402	3574	3759	3943	4150	38
39	3276	3447	3617	3805	3993	4201	39
40	3319	3485	3667	3849	4046	4256	40
41	3363	3530	3713	3898	4099	4310	41
42	3402	3574	3759	3943	4150	4359	42
43	3447	3617	3805	3993	4201	4416	43
44	3485	3667	3849	4046	4256	4469	44
45	3530	3713	3898	4099	4310	4528	45
46	3574	3759	3943	4150	4359	4585	46
47	3617	3805	3993	4201	4416	4643	47
48	3667	3849	4046	4256	4469	4696	48
49	3713	3898	4099	4310	4528	4755	49
50	3759	3943	4150	4359	4585	4816	50
51	3805	3993	4201	4416	4643	4878	51
52	3849	4046	4256	4469	4696	4940	52
53	3898	4099	4310	4528	4755	4999	53
54	3943	4150	4359	4585	4816	5061	54
55	3993	4201	4416	4643	4878	5124	55
56	4046	4256	4469	4696	4940	5184	56
57	4099	4310	4528	4755	4999	5252	57
58	4150	4359	4585	4816	5061	5320	58
59	4201	4416	4643	4878	5124	5389	59
60	4256	4469	4696	4940	5184	5452	60
61	4310	4528	4755	4999	5252	5520	61
62	4363	4585	4816	5061	5320	5589	62
63	4416	4643	4878	5124	5389	5658	63
64	4469	4696	4940	5184	5452	5728	64
65	4528	4755	4999	5252	5520	5798	65
66	4585	4816	5061	5320	5589	5869	66
67	4643	4878	5124	5389	5658	5940	67
68	4696	4940	5184	5452	5728	6011	68
69	4755	4999	5252	5520	5798	6083	69
70	4816	5061	5320	5589	5869	6155	70
71	4878	5124	5389	5658	5940	6228	71
72	4940	5184	5452	5728	6011	6301	72
73	4999	5252	5520	5798	6083	6375	73
74	5061	5320	5589	5869	6155	6449	74
75	5124	5389	5658	5940	6228	6524	75
76	5184	5452	5728	6011	6301	6600	76
77	5252	5520	5798	6083	6375	6676	77
78	5320	5589	5869	6155	6449	6753	78
79	5389	5658	5940	6228	6524	6831	79
80	5452	5728	6011	6301	6600	6910	80
81	5520	5798	6083	6375	6676	6990	81
82	5589	5869	6155	6449	6753	7071	82
83	5658	5940	6228	6524	6831	7153	83
84	5728	6011	6301	6600	6910	7236	84
85	5798	6083	6375	6676	6990	7320	85
86	5869	6155	6449	6753	7071	7405	86
87	5940	6228	6524	6831	7153	7491	87
88	6011	6301	6600	6910	7236	7578	88
89	6083	6375	6676	6990	7320	7666	89
90	6155	6449	6753	7071	7405	7755	90
91	6319	6634	6966	7314	7680	8064	91

Tustin Unified School District

CLASSIFIED SUPERVISORY MONTHLY SALARY SCHEDULE 2014-2015

Range/Step	(A)	(B)	(C)	(D)	(E)	(F)	Range/Step
1	2671	2807	2946	3093	3248	3410	1
2	2807	2946	3093	3248	3410	3581	2
3	2946	3093	3248	3410	3581	3760	3
4	3093	3248	3410	3581	3760	3949	4
5	3248	3410	3581	3760	3949	4146	5
6	3410	3581	3760	3949	4146	4352	6
7	3581	3760	3949	4146	4352	4572	7
8	3760	3949	4146	4352	4572	4799	8
9	3949	4146	4352	4572	4799	5040	9
10	4146	4352	4572	4799	5040	5292	10
11	4352	4572	4799	5040	5292	5556	11
12	4572	4799	5040	5292	5556	5833	12
13	4799	5040	5292	5556	5833	6125	13
14	5040	5292	5556	5833	6125	6431	14
15	5292	5556	5833	6125	6431	6754	15
16	5556	5833	6125	6431	6754	7091	16
17	5833	6125	6431	6754	7091	7446	17
18	6125	6431	6754	7091	7446	7818	18
19	6431	6754	7091	7446	7818	8209	19
20	6754	7091	7446	7818	8209	8623	20
21	7091	7446	7818	8209	8623	9050	21
22	7446	7818	8209	8623	9050	9503	22
23	7818	8209	8623	9050	9503	9979	23
24	8209	8623	9050	9503	9979	10475	24
25	8623	9050	9503	9979	10475	11002	25
26	9050	9503	9979	10475	11002	11552	26
27	9503	9979	10475	11002	11552	12130	27
28	9979	10475	11002	11552	12130	12736	28
29	10475	11002	11552	12130	12736	13371	29
30	11002	11552	12130	12736	13371	14041	30

Effective July 1, 2001 supervisors will receive the monthly longevity stipend at the beginning of the tenth year, based on hire date and continuous paid service in the District. Eligibility for additional longevity increments will be effective at the beginning of the 15th, 20th, and 30th years, following the same criteria stated below.

Building Maintenance Supervisor	Range 16
Operations Supervisor	Range 13
Grounds Maintenance Supervisor	Range 13
Library Services Supervisor	Range 13
Assistant Operations Supervisor	Range 12
Plant Supervisor/Stadium Supervisor	Range 12
Plant Supervisor 9-12	Range 11
Plant Supervisor K-8	Range 9
Plant Supervisor 6-8	Range 8
Cafeteria Supervisor 1	Range 8
Cafeteria Supervisor 2	Range 6

LONGEVITY SCHEDULE	
Service Years	Total Monthly
10th year	\$150
15th year	\$240
20th year	\$329
25th year	\$420
30th year	\$510

Professional Growth: \$13 per month increase upon completion of three points

Board Approved: 10/27/2014
 Effective: 07/01/2015
 Compliance: 04/08/2019

Tustin Unified School District

2014/2015

CLASSIFIED MANAGEMENT/CONFIDENTIAL
SALARY SCHEDULE

<i>POSITIONS</i>	<i>RANGE</i>
Administrative Assistant—Deputy Supt. (Confidential)	15
Administrative Secretary—Cabinet (Confidential)	13
Assistant Director, Accounting Services	19
Assistant Director, Maintenance, Operations, and Facilities	19
Assistant Director, Network Services	19
Clinical Services Specialist, Autism Program Specialist	17
Clinical Services Specialist, Child Welfare and Attendance Social Worker	17
Clinical Services Specialist, Education Intervention Specialist	19
Clinical Services Specialist, Education Related Mental Health Specialist	19
Clinical Services Specialist, Speech/Language Specialist	17
Computer Accounting Specialist I (Confidential)	12
Credential Analyst I	11
Credential Analyst II	9
Director, Business Support Services	20A
Director, Communications/Public Information Officer	23A
Director, Fiscal Services	23A
Director, Nutrition Services	20A
Energy Specialist I	12
Executive Assistant—Board/Supt. (Confidential)	16A
Facilities Specialist I	12
Manager, Facilities & Planning	16
Manager, Network	19
Manager, Nutrition Services	14
Manager, Personnel Services	16
Manager, Risk Management/Benefits	14
Manager, Student Information Systems	14
Manager, Systems	19
Manager, Technology Support	19
Payroll Specialist I	13
Personnel Specialist I (Confidential)	11
Personnel Specialist II (Confidential)	9
Pre-School Specialist II	8
Senior Director, Business Services	25A
Senior Director, Information Technology	25
Senior Director, Maintenance, Operations, and Facilities	25A
Special Projects Specialist II	8

Tustin Unified School District

CLASSIFIED MANAGEMENT/CONFIDENTIAL MONTHLY SALARY SCHEDULE 2014-2015

Range/Step	(A)	(B)	(C)	(D)	(E)	(F)	Range/Step
1	2671	2807	2946	3093	3248	3410	1
2	2807	2946	3093	3248	3410	3581	2
3	2946	3093	3248	3410	3581	3760	3
4	3093	3248	3410	3581	3760	3949	4
5	3248	3410	3581	3760	3949	4146	5
6	3410	3581	3760	3949	4146	4352	6
7	3581	3760	3949	4146	4352	4572	7
8	3760	3949	4146	4352	4572	4799	8
9	3949	4146	4352	4572	4799	5040	9
10	4146	4352	4572	4799	5040	5292	10
11	4352	4572	4799	5040	5292	5556	11
12	4572	4799	5040	5292	5556	5833	12
13	4799	5040	5292	5556	5833	6125	13
14	5040	5292	5556	5833	6125	6431	14
15	5292	5556	5833	6125	6431	6754	15
16	5556	5833	6125	6431	6754	7091	16
16A*	5656	5933	6225	6531	6854	7191	16A
17	5833	6125	6431	6754	7091	7446	17
18	6125	6431	6754	7091	7446	7818	18
19	6431	6754	7091	7446	7818	8209	19
20	6754	7091	7446	7818	8209	8623	20
20A*	7054	7391	7746	8118	8509	8923	20A
21	7091	7446	7818	8209	8623	9050	21
22	7446	7818	8209	8623	9050	9503	22
23	7818	8209	8623	9050	9503	9979	23
23A*	8118	8509	8923	9350	9803	10279	23A
24	8209	8623	9050	9503	9979	10475	24
25	8623	9050	9503	9979	10475	11002	25
25A*	8923	9350	9803	10279	10775	11302	25A
26	9050	9503	9979	10475	11002	11552	26
27	9503	9979	10475	11002	11552	12130	27
28	9979	10475	11002	11552	12130	12736	28
29	10475	11002	11552	12130	12736	13371	29
30	11002	11552	12130	12736	13371	14041	30

LONGEVITY SCHEDULE	
Service Yrs	Total Monthly
10th year	\$150
15th year	\$240
20th year	\$329
25th year	\$420
30th year	\$510

*Effective 7/1/2014 mileage reimbursement for travel outside Orange County will be done at IRS rate. No reimbursement for travel within Orange County.

Tustin Unified School District

2014-15 CLASSIFIED NON-BARGAINING UNIT SALARY SCHEDULE

SUBSTITUTE SALARY SCHEDULE	HOURLY RATE
SUB ACCOUNT CLERK	16.04
SUB CAMPUS SUPERVISOR	12.06
SUB CLERICAL/OFFICE ASSISTANT	13.49
SUB CUSTODIAN	15.66
SUB GROUNDSPERSON	15.66
SUB HEALTH CLERK	13.49
SUB LIBRARY MEDIA TECH	13.49
SUB NUTRITION SVCS ASSIST	12.06
SUB PARAEDUCATOR TEACHER ASSISTANT	13.49
SUB PARAEDUCATOR, (BILINGUAL)	13.49
SUB PARAEDUCATOR, PRESCHOOL	13.49
SUB PARAEDUCATOR, SPECIAL EDUCATION	13.49
SUB PAYROLL CLERK	16.04
SUB PLANT PATROL	15.66
SUB SECRETARY	16.04
SUB WAREHOUSE DELIVERYPerson	15.66
Substitute positions not specifically represented on this schedule will be compensated at a rate as recommended by the Superintendent or designee and approved by the Board of Education.	

NON BARGAINING UNIT POSITIONS	SALARY
ACADEMIC TUTOR	9.00
ACCOMPANIST	15.00
AVID TUTOR 1	9.00
AVID TUTOR 2	10.00
AVID TUTOR 3	11.00
CL HOURLY	10.00
NOON DUTY SUPERVISOR	9.75
SHORT TERM - GENERAL SUPPORT	12.06
STUDENT HELPER I	9.00
SUM REC ASST COACH 1	10.00
SUM REC HEAD COACH/PROD MGR	30.00
SUMMER REC ASST COACH 2	17.00
SUMMER REC-AQUATICS 1	14.00
SUMMER REC-AQUATICS 2	13.00
SUMMER REC-AQUATICS 3	12.00
SUMMER REC-AQUATICS 4	11.00
SUMMER REC-AQUATICS 5	10.00
WALK ON COACH	20.00
WORK EXPERIENCE STUDENT	9.00

Effective Date: 7/1/14
 Board Approval: 6/9/14
 Compliance: 4/8/19

EXHIBIT 14

Pay Assignment : Pay Assignment information including positi... Page 1 of 1

12/13 ①

Detailed information displayed below.

User: 087HNGUYEN Version: 2.7.0 Printed: 02/13/2018 13:57:9 PELLERITI, ALANE R.87D0001620

Status: SEND View related information...

Employee Information
 *Dist No: 087 *ID: [REDACTED] Name: PELLERITI, ALANE R Empl Stat: 001 HR: 07 Rec Count: 29

Notes: [REDACTED]

Position
 *Rec Type: PM - PRIMARY ASSIGNMENT
 *Effective: 08/24/2012 - 06/28/2013 Contract Eff: [REDACTED]
 Reason: 20 - NEW FY PAY ASGN Assignment Status: 01 - PERMANENT
 *Position: 8720782802 - PE EQUIP PER Position Effective: 07/01/2006 - 12/31/2050
 *Pos Seq: 8720782802 - PE EQUIP PER Job Classification: 872078 - PE EQUIPMENTPERSON
 *Calc As: 15 - CL SALARY Location: 28 - TUSTIN HIGH SCHOOL
 *Payclass: 200 - CL *Payroll: CL - CLASSIFIED Notes:
 *Barg Unit: CSEA - CSEA *Calendar: 87CL196
 Dept: 328 - TUSTIN HIGH SCHOOL
 Division: ED - EDUCATIONAL SERVICES
 Pos Ann Dt: 01/05/2004 Grade: SELECT

	HRS/DAY	DAYS/WK	HRS/WK	DAYS/YR	MONTHS
*Base	8.00000	5.00	40.00	209.00	10.00
*Actual	8.00000	5.00	40.00	209.00	10.00

Salary Calculation
 *Pos FTE: 1.00000 FTE Total: 1.00000 =FTE Usage: 1.00000 *Srv Sch: CLMO *Column/Range: 36 *Step: F
 Pro Rt Sal: [REDACTED] Pro Rt Diy: [REDACTED]
 *Pay Period Type: M - MONTHLY
 Override: N - NO

	ANNUAL	MONTHLY	DAILY	HOURLY
BASE	37,950.00	3,795.00	180.71432	22.58929
*ACTL	37,950.00	3,795.00	180.71432	22.58929
Extra Comp	2,070.00	207.00	9.85712	1.23214
TOTAL	40,020.00	4,002.00	190.57144	23.82143

Pay Lines
 *Pay Prefix: [REDACTED] *Line No: [REDACTED] *Pay Type: SELECT

PRIORITY	DESC (DATES)	ANNUAL	MONTHLY	DAILY	HOURLY
1	CLMO LONGVTY STEP 6(8/24/2012 - 6/28/2013)	2070.00	207.00	9.85712	1.23214

Withholding Indicators
 STRS: [REDACTED] PERS: [REDACTED] ARS: [REDACTED] Medicare: [REDACTED] OASDI: [REDACTED] UIC: [REDACTED] SDI: [REDACTED]

Distribution
 *Lookup: [REDACTED]

† 0100356228 2201 100.000 01-0000-0000-8200-0101-0035-028-206

Log Information
 Created On: 6/11/2012 5:40:21 PM Created By: UTIL Updated On: 2/5/2015 4:00:11 PM Updated By: 087LEKINNER_RET

Time And Attendance
 Hours / Day
 Su: [REDACTED] Mo: [REDACTED] Tu: [REDACTED] We: [REDACTED] Th: [REDACTED] Fr: [REDACTED] Sa: [REDACTED]

Miscellaneous Information
 Miscellaneous Fields
 1: [REDACTED] 2: [REDACTED] 3: [REDACTED] 4: [REDACTED] 5: [REDACTED] RIF Code: 0 Vac Days: 0

Pay Assignment : Pay Assignment information including positi... Page 1 of 1

13/14 (3)

Detailed information displayed below.

User: D87HNGUYEN Version: 2.7.0 Printed: 02/13/2018 14:1:58 PELLERMI, ALANE R 8700001820

Status: SEND View related information...

Employee Information
 *Dist No: 087 *ID: [REDACTED] Name: PELLERMI, ALANE R Empl Slat: 801 HR: 07 Rec Count: 29
 Notes: [REDACTED]

Position
 *Rec Type: JO - SUPPLEMENTAL ASSIGNMENT
 *Effective: 07/01/2013 - 06/30/2014 Contract Eff: [REDACTED] - [REDACTED] FY: 2013-14
 Reason: 20 - NEW FY PAY ASGN
 *Position: 8740364601 SHORT TERM EMP Position Effective: 06/01/2009 - 12/31/2050
 *Pos Seq: 8740364601 - SHORT TERM EMP Job Classification: 874036 - SHORT TERM EMPLOYEE GEN SUPT
 *Calc As: 22 - PAYALT Location: 46 - MAINTENANCE & OPERATIONS
 *Payclass: 200 - CL *Payroll: CL - CLASSIFIED Notes:
 *Barg Unit: CLNON - CL NON-BARG
 Dept: 808 - M&O
 Division: BSN - BUSINESS SERVICES
 Pos Ann Dt: [REDACTED] Grade: SELECT

	HRS/DAY	DAYS/WK	HRS/WK	DAYS/YR	MONTHS
*Actual	1.00000	0.00	0.00	1.00	12.00

Salary Calculation
 *Pos FTE: 1.00000 / FTE Total: 1.00000 = FTE Usage: 1.00000
 Pro Rt Sal:
 *Pay Period Type: M - MONTHLY
 Override: N - NO
 *Siry Sch: CLN1 *Column/Range: 11 *Step: A

	ANNUAL	MONTHLY	DAILY	HOURLY
*ACTL	11.43	0.95	11.42500	11.42500
TOTAL	11.43	0.95	11.42500	11.42500

Pay Lines
 *Pay Prefix: *Line No: *Pay Type: SELECT

URDDH

Withholding Indicators
 STRS: PERS: ARS: Medicare: OASDI: UIC: SDI:

Distribution
 *Lookup: [REDACTED]

1 0109026146 2207 100.000 01-8150-0000-8110-0101-0902-046-206

Log information
 Created On: 6/17/2013 3:18:27 PM Created By: Plan_2013_14_087FYCL Updated On: 2/6/2015 4:00:08 PM Updated By: 097LSKINNER_RET

Time And Attendance
 Hours / Day
 Su: [REDACTED] Mo: [REDACTED] Tu: [REDACTED] We: [REDACTED] Th: [REDACTED] Fr: [REDACTED] Sa: [REDACTED]

Miscellaneous Information
 Miscellaneous Fields
 1: [REDACTED] 2: [REDACTED] 3: [REDACTED] 4: [REDACTED] 5: [REDACTED] RIF Code: 0 Vac Days: 0

Pay Assignment : Pay Assignment information including positi... Page 1 of 1

13/14 (5)

Detailed information displayed below.

User: 087HNGUYEN Version: 2.7.0 Printed: 02/13/2018 13:57:27 PELLERITI, ALANE R 870001820

Status: SEND View related information...

Employee Information
 *Dist No: 087 *ID: [REDACTED] Name: PELLERITI, ALANE R Empl Stat: 801 HR: 07 Rec Count: 29

Notes:

Position
 *Rec Type: PM - PRIMARY ASSIGNMENT
 *Effective: 08/23/2013 - 01/31/2014
 Reason: 20 - NEW FY PAY ASN
 *Position: 8720782802 PE EQUIP PER
 *Pos Seq: 8720782802 - PE EQUIP PER
 *Calc As: 15 - CL SALARY
 *Payclass: 200 - CL *Payroll: CL - CLASSIFIED
 *Barg Unit: CSEA - CSEA *Calendar: 87CL196
 Dept: 328 - TUSTIN HIGH SCHOOL
 Division: ED - EDUCATIONAL SERVICES
 Pos Ann Dt: 01/05/2004 Grade: SELECT

Contract Eff: [REDACTED] - [REDACTED]
 Assignment Status: 01 - PERMANENT
 Position Effective: 07/01/2006 - 12/31/2060
 Job Classification: 872078 - PE EQUIPMENTPERSON
 Location: 28 - TUSTIN HIGH SCHOOL

Notes:

	HRS/DAY	DAYS/WK	HRS/WK	DAYS/YR	MONTHS
*Base	8.00000	5.00	40.00	209.00	10.00
*Actual	8.00000	5.00	40.00	209.00	10.00

Salary Calculation
 *Pos FTE: 1.00000 / FTE Total: 1.00000 = FTE Usage: 1.00000
 *Pay Period Type: M - MONTHLY
 Override: N - NO

*Stry Sch: CLMO *Column/Range: 36 *Stp: F

	ANNUAL	MONTHLY	DAILY	HOURLY
BASE	39,090.00	3,909.00	186.14288	23.26786
*ACTL	39,090.00	3,909.00	186.14288	23.26786
Extra Comp	2,150.00	213.00	10.14288	1.26786
TOTAL	41,220.00	4,122.00	196.28576	24.53572

Withholding Indicators
 STRS: PERS: ARS: Medicare: CASDI: UIC: SDI:

Distribution
 *Lookup: [REDACTED]

1 0100356228 2201 100.000 01-0000-0000-8200-0101-0035-028-206

Log Information
 Created On: 6/8/2013 4:45:57 PM Created By: Pnn_2013_14_067FYCL Updated On: 2/6/2015 4:00:09 PM Updated By: 087SKINNER_RET

Time And Attendance
 Hours / Day
 Su: [REDACTED] Mo: [REDACTED] Tu: [REDACTED] We: [REDACTED] Th: [REDACTED] Fr: [REDACTED] Sa: [REDACTED]

Miscellaneous Information
 Miscellaneous Fields
 1: [REDACTED] 2: [REDACTED] 3: [REDACTED] 4: [REDACTED] 5: [REDACTED] RIF Code: 0 Vac Days: 0

Pay Assignment : Pay Assignment information including positi... Page 1 of 1

13/14 (4)

Detailed information displayed below.

User: 087HNGUVEN Version: 2.7.0 Printed: 02/13/2018 13:57:40 PELLERITI, ALANE R #70001520

Status: SEND View related information...

Employee Information
 *Dist No: 087 *ID: [REDACTED] Name: PELLERITI, ALANE R Empl Stat: 801 HR: 07 Rec Count: 29
 Notes: [REDACTED]

Position
 *Rec Type: PM - PRIMARY ASSIGNMENT
 *Effective: 02/01/2014 - 06/27/2014 Contract Eff: [REDACTED]
 Reason: 10 - LONGEVITY Assignment Status: 01 - PERMANENT
 *Position: 8720782802 PE EQUIP PER Position Effective: 07/01/2006 - 12/31/2050
 *Pos Seq: 8720782802 - PE EQUIP PER Job Classification: 872078 - PE EQUIPMENTPERSON
 *Calc As: 15 - CL SALARY Location: 28 - TUSTIN HIGH SCHOOL
 *Payclass: 200 - CL *Payroll: CL - CLASSIFIED
 *Barg Unit: CSEA - CSEA *Calendar: 87CL196
 Dept: 328 - TUSTIN HIGH SCHOOL
 Division: ED - EDUCATIONAL SERVICES
 Pos Ann Dt: 01/05/2004 Grade: SELECT

	HRS/DAY	DAYS/WK	HRS/WK	DAYS/YR	MONTHS
*Base	8.00000	5.00	40.00	209.00	10.00
*Actual	8.00000	5.00	40.00	209.00	10.00

Salary Calculation
 *Pos FTE: 1.00000 / FTE Total: 1.00000 = FTE Usage: 1.00000
 *Srv Sct: CLMO *Column/Range: 36 *Step: F
 *Pay Period Type: M - MONTHLY
 Override: N - NO

	ANNUAL	MONTHLY	DAILY	HOURLY
BASE	39,090.00	3,209.00	186.14286	23,267.86
*ACTL	39,090.00	3,209.00	186.14286	23,267.86
Extra Comp	2,740.00	274.00	13.04760	1,630.95
TOTAL	41,830.00	4,183.00	199.19046	24,898.81

Withholding Indicators
 STRS: PERS: ARS: Medicare: OASDI: UI: SDI:

Distribution
 *Lookup: [REDACTED]

1 0100356228 2201 100.000 01-0000-0000-8200-0101-0035-028-206

Log Information
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Time And Attendance
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Miscellaneous Information
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EXHIBIT 15



P.O. Box 942709
Sacramento, CA 94229-2709
888 CalPERS (or **888-225-7377**)
Telecommunications Device for the Deaf
(916) 795-3240
www.calpers.ca.gov

Date: March 22, 2005
Reference No.:
Circular Letter No.: 200-211-05
Distribution: **XII, XVI**
Special:

Circular Letter

TO: COUNTY SUPERINTENDENT OF SCHOOLS AND INDIVIDUAL
SCHOOL DISTRICTS

SUBJECT: PROPER REPORTING OF OVERTIME PAY RATES
FOR SCHOOL MEMBERS

California Public Employees' Retirement System (CalPERS) Government Code Section 20636.1 requires all services rendered up to 40 hours per week be reported for non-certificated school members. Government Code Section 20635.1 indicates that overtime compensation is excluded from reporting. Schools commonly have employees who have a regular work week that is less than 40 hours per week, and these employees are paid at a straight-time, hourly rate for those hours. For any services rendered in excess of their regular work week, they receive an overtime rate of pay. In order to comply with Government Code Section 20636.1, schools must report this employee to CalPERS for the hours worked over their normal work week, up to 40 hours per week. The work schedule code reported on the CalPERS payroll file for these employees must be 400 if they are reported with an hourly pay rate and 173 if they are reported with a monthly pay rate. Even though the member is being paid an overtime rate, any hours worked between the regular work week and 40 hours per week should be reported to CalPERS at the normal hourly rate that corresponds with the salary schedule for that classification. All earnings for services rendered in excess of 40 hours per week should not be reported to CalPERS.

Some schools are reporting the hours worked between the normal work week and 40 hours per week at the overtime rate of pay. These overtime rates **should not** be reported to CalPERS for non-certificated school employees in accordance with Government Code 20635.1. Improper reporting can cause an overpayment of retirement benefits. It can also inflate the cost to members who purchase certain types of service credit, such as Additional Retirement Service Credit (ARSC).

Examples of proper and improper reporting follow. These examples are for an employee being paid \$15 per hour for hours up to 35 hours per week (35 hours x 4 weeks = 140 hours). The employee is being paid \$22.50 per hour for hours from 36 to 40 per week (5 hours x 4 weeks = 20 hours). The \$22.50 per hour pay rate should not be reported to CalPERS. All pay rates and earnings should reflect the straight time rate of \$15 per hour. In the correct example below, reporting to CalPERS may be consolidated on one line reflecting a \$15 hourly pay rate and total earnings of \$2,400. Incorrect data is shaded.

Circular Letter # 200-211-05

-2-

March 22, 2005

Month	Pay Rate	Member Earnings
	Correct	
Sept (Reg hrs)	\$15.00	\$2,100.00
Sept (OT hrs)	\$15.00	\$300.00
	Incorrect	
Sept (Reg hrs)	\$15.00	\$2,100.00
Sept (OT hrs)	\$22.50	\$450.00
	Incorrect	
Sept (Reg hrs)	\$15.00	\$2,100.00
Sept (OT hrs)	\$15.00	\$450.00
	Incorrect	
Sept (Reg hrs)	\$15.00	\$2,100.00
Sept (OT hrs)	\$22.50	\$300.00

For employees who have worked a full school year and are now working during the summer, this is not considered overtime and they must be reported for all hours worked, up to 40 hours per week, even though they may already have earned a full year of service credit. The purpose of reporting the summer school is not necessarily to gain service credit, but rather to make certain a pay rate is reported in all 12 months and ensure the highest final compensation is earned by school members.

While CalPERS law has always supported these reporting requirements, this is a reminder of the proper reporting standards. CalPERS' Office of Audit Services will continue to review for these types of reporting errors. If you have any questions, please contact the CalPERS Employer Contact Center toll-free at **888 CalPERS** (or **888-225-7377**).

Lori McGartland, Acting Chief
Actuarial and Employer Services Division

EXHIBIT 16



P.O. Box 942709
Sacramento, CA 94229-2709
888 CalPERS (or **888-225-7377**)
TTY for Speech and Hearing Impaired:
(916) 795-3240
www.calpers.ca.gov

Date: June 14, 2011
Reference No.:
Circular Letter No.: 200-038-11
Distribution: III, XII, XVI
Special:

Circular Letter

TO: COUNTY SUPERINTENDENT OF SCHOOLS AND INDIVIDUAL SCHOOL DISTRICTS

SUBJECT: PROPER PAYROLL REPORTING FOR CLASSIFIED SCHOOL MEMBERS

The purpose of this Circular Letter is to emphasize the importance of correctly reporting payroll for classified school members. School employers are accountable for failure to report as required. Please refer to Circular Letter 200-025, dated January 4, 2001.

Government Code Section 20636.1 specifies that school employers are required to report all earnings for classified school members up to 40 hours per week. Hours in excess of 40 hours per week are considered overtime and are not reportable to CalPERS. School employers, who consider a "normal work schedule" as less than 40 hours per week and consider additional hours worked above the "normal work schedule" as overtime, must report additional hours worked (not to exceed 40 hours) as compensation.

Government Code Section 20831.1 imposes a \$500 per member administrative fee, if a school employer fails or refuses to report an employee's compensation earnable as required under Government Code Section 20636.1.

If you have any questions, please call our Employer Contact Center at **888 CalPERS** (or **888-225-7377**).

DARRYL WATSON, Chief
Customer Account Services Division



California Public Employees' Retirement System
P.O. Box 942715 | Sacramento, CA 94229-2715
888 CalPERS (or 888-225-7377) | TTY: (877) 249-7442
www.calpers.ca.gov

Payroll

Circular Letter

January 8, 2020

Circular Letter: 200-003-20

Distribution: IV, VI, X, XII, XVI

To: All CalPERS Contracted Agencies (Public Agency, Schools, and State)
Subject: Statutory and Regulatory Requirements for Publicly Available Pay Schedules

Purpose

The purpose of this Circular Letter is to inform all CalPERS Contracted Agencies of the requirements for providing CalPERS with a Publicly Available Pay Schedule in compliance with the Public Employees' Retirement Law (PERL), Public Employees' Pension Reform Act of 2013 (PEPRA), and Title 2 of the California Code of Regulations (CCR).

Purpose of Publicly Available Pay Schedules

Under the PERL and PEPRA, compensation earnable and pensionable compensation are determined in accordance with amounts identified on publicly available pay schedules.

Compensation Earnable

Under Government (Gov.) Code sections 20636 and 20636.1, compensation earnable means the pay rate and special compensation of the member, as further defined by those statutes.

Pay rate for contracting agency and school members is deemed the normal monthly rate of pay or base pay of the member paid in cash to similarly situated members of the same group or class of employment for services rendered on a full-time basis during normal working hours, pursuant to publicly available pay schedules. Pay rate for contracting agency and school members who are not in a group or class is deemed the monthly rate of pay or base pay of the member, paid in cash and pursuant to publicly available pay schedules, for services rendered on a full-time basis during normal working hours, subject to specified limitations.

Circular Letter: 200-003-20
January 8, 2020

Pay rate for state members is deemed the average monthly remuneration paid in cash out of funds paid by the employer to similarly situated members of the same group or class of employment, in payment for the member's services or for time during which the member is excused from work, as further specified by subdivision (g) of Gov. Code 20636, pursuant to publicly available pay schedules.

Pensionable Compensation

Pursuant to Gov. Code section 7522.34, pensionable compensation of a new member of any public retirement system means the normal monthly rate of pay or base pay of the member paid in cash to similarly situated members of the same group or class of employment for services rendered on a full-time basis during normal working hours, pursuant to publicly available pay schedules, subject to specified limitations.

Requirements of Publicly Available Pay Schedules

Subdivision (a) of CCR section 570.5 defines the requirements for a publicly available pay schedule used to determine pay rates.

Pay rates shall be limited to the amount listed on a pay schedule that must meet all the following eight (8) requirements:

1. Be duly approved and adopted by the employer's governing body in accordance with requirements of applicable public meetings laws
2. Identify the position title for every employee position
3. Show the pay rate as a single amount or multiple amounts within a range for each identified position
4. Indicate the time base, including, but not limited to, whether the time base is hourly, daily, bi-weekly, monthly, bi-monthly, or annually
5. Be posted at the office of the employer or immediately accessible and available for public review from the employer during normal business hours or posted on the employer's website
6. Indicate an effective date and date of any revisions
7. Is retained by the employer and available for public inspection for not less than five years
8. Does not reference another document in lieu of disclosing the pay rate

Here is an example of a compliant pay schedule, to the extent it has been duly approved and adopted by the employer's governing body in accordance with requirements of applicable public meeting laws, it is posted on the employer's website, and it is retained by the employer and available for public inspection for not less than five years:

Circular Letter: 200-003-20
 January 8, 2020

City of CalPERS						
Salary Schedule for Fiscal Year 17-18						
Effective as of 07/01/2017						
Classification	Rate Type	Step 1	Step 2	Step 3	Step 4	Step 5
City Manager	Monthly	\$10,500	\$11,000	\$11,500	\$12,000	\$12,500
City Counsel	Monthly	\$10,000	\$10,500	\$11,000	\$11,500	\$12,000
City Clerk	Monthly	\$5,500	\$6,000	\$6,500	\$7,000	\$7,500
Call Center Representative	Monthly	\$5,000	\$5,500	\$6,000	\$6,500	\$7,000
Analyst	Monthly	\$5,000	\$5,500	\$6,000	\$6,500	\$7,000
Assistant	Monthly	\$4,500	\$5,000	\$5,500	\$6,000	\$6,500
Revised as of 09/01/2017 and adopted by the Board as of 09/15/2017						

Special Compensation

Pursuant to CCR section 571 for classic members, and CCR section 571.1 for new members under PEPR, special compensation items are defined under an exclusive list. Each special compensation item shall be reported separately from pay rate, in accordance with the criteria described in those regulations. Therefore, a publicly available pay schedule in which the special compensation items are reflected in the pay rates does not comply with CCR section 570.5.

Absence of Publicly Available Pay Schedule

If an employer fails to meet the requirements of subdivision (a) of CCR section 570.5, under subdivision (b), the board may determine in its sole discretion an amount that will be considered as pay rate, taking into consideration all information it deems relevant including, but not limited to, the following:

- Documents approved by the employer’s governing body in accordance with requirements of public meeting laws and maintained by the employer
- Last pay rate listed on a pay schedule that conforms to the requirements of subdivision (a) with the same employer for the position at issue
- Last pay rate for the member that is listed on a pay schedule that conforms with the requirements of subdivision (a) with the same employer for a different position
- Last pay rate for the member in a position that was held by the member and that is listed on a pay schedule that conforms to the requirements of subdivision (a) of a former CalPERS employer.

Importance of Publicly Available Pay Schedule

Publicly available pay schedules are required by CalPERS and are a critical component to verify all members’ pay rates when calculating members’ retirement benefits. Maintaining a compliant publicly available pay schedule will support transparency and expedite CalPERS’ review process.

Circular Letter: 200-003-20
January 8, 2020

Failure to provide CalPERS with a compliant publicly available pay schedule may result in a retirement benefit being delayed.

Questions

It is the employer's responsibility to comply with all terms and conditions set forth in the employer's contract with CalPERS and to ensure all reportable information is compliant with the PERL, PEPR, and the CCR.

If you have any questions or concerns, contact the CalPERS Customer Contact Center at **888 CalPERS** (or **888-225-7377**), or email MOU_Review@calpers.ca.gov.

Renee Ostrander, Chief
Employer Account Management Division

EXHIBIT 18

Public Agency & Schools Reference Guide

June 2021

California Public Employees' Retirement System



CalPERS Membership Eligibility

If a person is currently a member of CalPERS (i.e., has contributions/service credit on account that have not been refunded), the person cannot be excluded from membership due to their time base (e.g., working less than 20 hours per week) or appointment length (e.g., 90 days). Therefore, persons who are currently members of CalPERS do not need to re-qualify for membership. This applies even if their membership was established through employment with another CalPERS agency, or if they are not currently working (i.e., are on inactive status) with a CalPERS-covered agency.

If a member has retirement contributions/service credit on deposit with CalPERS, or if they have met the criteria for membership (e.g., have completed 1,000 hours of service in a fiscal year) but have not been enrolled through myCalPERS, they are, by law, a member of CalPERS, even if the employer has not yet reported payroll to CalPERS on the employees' behalf.

Once membership has been established an employee remains in membership until they take a refund of their member contributions after permanently separating from all CalPERS-covered employment, or they retire.

You can determine whether a person is currently a member of CalPERS by:

1. Asking the employee (be aware some employees may not know they are a CalPERS member)
2. Using the Person Search function in myCalPERS
3. Contacting the CalPERS Customer Contact Center at **888 CalPERS** (or **888-225-7377**)

When Not to Report

A CalPERS member should not continue to be reported in membership when the member:

- Enters a position excluded by law (other than due to time base/appointment length), or by an agency's contract.

- Enters a position eligible for optional membership; they must file an [Election of Optional Membership \(myCalPERS 0841\)](#) form to be a member in such position. Refer to the "Optional Members of CalPERS" section for more information.
- Enters a position that is also in membership with another public retirement system. For applicable exceptions, refer to the "Positions Excluded by Retirement Law from CalPERS Coverage" section.
- Is subject to an Alternate Retirement Plan (ARP) under Gov. Code section 20306. Refer to the "Alternate Retirement Plan (ARP)" section for more information.
- Is legally working after retirement. The laws and reporting responsibilities for post-retirement employment are different from the laws for membership; refer to the "Employment of a Retiree" section for more information.

Immediate Membership Upon Hire

Per Gov. Code sections 20281 and 20305, employees who must be enrolled into CalPERS membership on the date of hire are:

- Already a CalPERS member, unless working in a position excluded by law or contract exclusion
- Hired to work full-time for more than six months
- Working "regular, part-time service," who work at least an average of 20 hours a week for one year or longer

Employees Who Must Be Monitored

Full-Time Employees

CalPERS considers full-time employment to be between 34 and 60 hours per week. Employers can generally determine what constitutes full time for an employee provided the employee works between 34 and 60 hours per week. However, Gov. Code section 20636.1 specifies that for all non-certificated school members full

CalPERS Membership Eligibility

time is considered 40 hours per week. This means all hours up to 40 hours per week must be reported to CalPERS for non-certificated school members at the straight time pay rate.

Employees in full-time employment whose appointment/employment does not fix a term of employment longer than six months should be monitored. If full-time employment continues for more than six months and the employment is compensated, the effective date of membership cannot be later than the first day of the first pay period of the seventh month of employment.

Less Than Full-Time Employees

Employers must track the number of hours their irregular-basis employees work in a fiscal year (July 1 – June 30).

Irregular-basis employees (i.e., seasonal, limited term, on call, emergency, and intermittent) are excluded from membership unless the employment is compensated and meets one of the following conditions:

- Works 1,000 hours in a fiscal year
- Works 125 days in a fiscal year, if paid on a per diem basis

In such cases, membership becomes effective **no later than** the first day of the next pay period after the completion of 1,000 hours or 125 days in a fiscal year. Employment in which the employee is compensated for time excused from work due to vacation, sick leave, etc., is included in the computation of the 1,000 hours and 125 days.

When monitoring an employee for the 1,000-hour threshold, **all hours** the employee is compensated for must be counted towards membership qualifications – even if the compensation would not be reportable to CalPERS – if the employee was a member (e.g. compensation for overtime hours). In addition, hours subject to mandatory furloughs must be monitored for membership (refer to "Furlough Legislation" section on the following page).

For example, if an employee were called in to work four hours on July 4, which is a paid eight-hour holiday for the employee, the employee would have 12 hours counted towards their membership qualification.

However, if this example applied to an active CalPERS **member**, the four hours would be considered overtime and not reportable to CalPERS.

Notice of Exclusion From CalPERS Membership

For employees who do not qualify for CalPERS membership, the [Notice of Exclusion From CalPERS Membership \(PERS-EAMD-139\) \(PDF\)](#) form should be completed and given to the employee in order to inform them of the specific reason for their exclusion and to fulfill the employer's responsibility of notification. This form should not be sent to CalPERS; however, a copy should be provided to the employee and the original kept in the employee's personnel file.

Qualification When Working More Than One Position

Membership qualification can be met by employees who are working more than one position under the same employer. Employment in all positions with an employer (including both safety and miscellaneous positions) must be considered in determining membership qualification. For example, an employee working a permanent 10-hour a week position, and a permanent 12-hour a week position with the same employer, would qualify for membership immediately, combining the hours of both positions to meet the 20-hour a week minimum.

All employees of a school district – with the sole exception of school safety members – are considered employees of the County Superintendent of Schools, and thus of the same employer for CalPERS purposes (Gov. Code section 20610); therefore, employment with different districts (including charter schools) within the same County Superintendent of Schools should be added together for purposes of meeting the membership qualifications.

Employment with different CalPERS-covered agencies, such as state and public agencies, are not combined for membership qualification purposes.

A school district/County Office of Education that contracts separately for school safety members, or that participates in a risk pool, is a separate

Reporting Multiple Positions/Overtime Positions

Gov. Code section 20635, defines "overtime" as follows:

"The aggregate service performed by an employee as a member for all employers and in all categories of employment exceeding the hours of work considered normal for employees on a full-time basis, and for which monetary compensation is paid."

CalPERS considers full-time employment to be between 34 and 60 hours per week. Employers can generally determine what constitutes full-time for an employee provided that the employee works between 34 and 60 hours per week (the exception is non-certificated school employers which is discussed below). Once the full-time weekly hours are determined the additional hours worked during the week by the employee will constitute overtime under Gov. Code section 20635.

Gov. Code section 20635.1, defines overtime as follows for school members:

"For the purposes of this part, overtime for school members is the aggregate service performed by an employee as a member for all school employers and in all categories of employment exceeding 40 hours of work per week, and for which monetary compensation is paid."

Gov. Code section 20636.1, states that for all non-certificated school members full-time employment is considered 40 hours per week. This means that all hours up to 40 per week must be reported to CalPERS for non-certificated school members at the straight time rate and only those hours above 40 are considered overtime.

In situations where a member is working two full-time positions, the position with the highest pay rate or base pay will determine what employment should be reported to CalPERS.

All positions should be reported to CalPERS. This means you should enroll the employee into myCalPERS and submit payroll with contributions for all CalPERS covered employment. CalPERS will determine what employment is considered overtime, meaning which positions will be contributory (where

employer and employee contributions are submitted to CalPERS), and which positions are non-contributory (where no contributions are submitted).

When an employee is enrolled into myCalPERS and the appointment may be an overtime position, myCalPERS will notify you immediately. If you see this notification, complete the enrollment and contact CalPERS to review if the appointment is overtime.

If CalPERS determines that a position is overtime, you will be instructed to reverse the overtime contributions for that employee which will provide a credit to the employer's account. When submitting payroll for the employee's overtime position you must report the payroll as non-contributory on your payroll reporting. If the member contributions are not employer paid member contributions, the overtime contributions will need to be refunded to the employee by the employer. CalPERS will not refund the member their overtime contributions.

The following scenarios illustrate proper enrollment and reporting of participants when working in multiple positions:

1. The employee currently holds one full-time position subject to CalPERS and accepts a second concurrent qualifying part-time position.

Action: The part-time position must be enrolled and reported to CalPERS. CalPERS will make the determination on which position is overtime.

2. The participant holds more than one part-time position with the same CalPERS covered employer.

Action: All positions should be enrolled and reported to CalPERS.

3. The participant works two full-time positions, either with the same employer (e.g., a school district) or with another CalPERS-covered employer.

Action: Both positions must be enrolled and reported to CalPERS. CalPERS will determine which position is overtime.

*Reporting Multiple Positions/Overtime Positions***Additional Information**

Pursuant to changes made to Gov. Code section 20635 by Senate Bill 53, Chapter 1297, Statutes of 1993, the treatment of more than one full-time position has been changed; the crucial distinction now is whether the service in question was worked before or after July 1, 1994:

- **Before July 1, 1994:** The member has the right to elect which of the two full-time positions will be reported to CalPERS; CalPERS will, upon discovery of the second full-time position, send the member an election notification allowing this choice to be made. If no election is made (i.e., if the member does not respond to CalPERS' notification of election rights), the employment with the latest hire date will be deemed the non-reportable overtime position.
- **After July 1, 1994:** The position with the highest pay rate or base pay must be reported to CalPERS, with the other position deemed the non-reportable overtime position.

If the employment began **before** July 1, 1994, and continues **after** July 1, 1994, the member will have election rights indicated above **only** for the employment prior to July 1, 1994. Employment on and after July 1, 1994 will require the position with the highest pay rate or base pay to be reported to CalPERS.

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The information provided in this publication is for your convenience and reference as a general guide only and cannot be relied upon as an authoritative source for the law, practices, or policies of CalPERS. While CalPERS tries to include only accurate, timely, and complete information in its publications, summaries, guidelines, and other advisory printed materials, sometimes information provided in printed materials may be or become inaccurate, untimely, incomplete, unclear, or misleading. In all instances, the law then in effect, not this publication, controls the application of the Public Employees' Retirement Law. It is the reader's responsibility to independently verify the accuracy of the information contained in this publication before engaging in a course of action.

GENERAL INFORMATION FOR ALL REPORTING METHODS

Reportable/Non-Reportable Compensation

All reportable compensation must be pursuant to publicly available pay schedules and labor policy agreements that are available for public review.

The statutes and regulations governing reportable compensation are outlined in the California Public Employees' Retirement Law (PERL) Government (Gov.) Code sections 20630, 20636, 20636.1, 7522.34 and the California Code of Regulations (CCR) sections 570, 570.5, 571 and 571.1.

Compensation (Gov. Code section 20630)

Compensation is broadly defined as the remuneration paid out of funds controlled by the employer in payment for the services performed during normal working hours or for time during which the employee is excused from work because of holidays, sick leave, industrial disability leave, (payable pursuant to Labor Code sections 4800, 4850 or Education Code sections 44043, 87042) vacation, compensatory time off, or leave of absence.

Employers are to identify and report compensation for the pay period in which the compensation was earned regardless of when paid and shall not exceed compensation earnable.

Workers' Compensation Temporary Disability and Industrial Disability Leave Payments

Labor Code section 4850 contains industrial disability leave provisions for various specified safety members of CalPERS. This pay is reportable to CalPERS. Education Code section 44043 or 87042 contains industrial disability leave provisions for employees of the Superintendent of Schools. This compensation may also be reported to CalPERS.

Workers' Compensation Temporary Disability payments in lieu of Workers' Compensation that are not pursuant to the above-mentioned laws are not reportable to CalPERS. However, if a

miscellaneous member uses accrued leave credits such as vacation, sick leave, or compensated time off (CTO), the compensation attributable to the used leave credits is reportable to CalPERS.

Compensation Earnable (Gov. Code Sections 20636 and 20636.1)

Compensation earnable is the pay rate and special compensation of the member as defined by sub sections (b), (c), and (g), and as limited by Gov. Code section 21752.5.

Pay Rate (Gov. Code section 20636(b))

Pay rate is broadly defined as the normal monthly rate of pay or base pay of the member paid in cash to similarly situated members of the same group or class of employment for services rendered on a full-time basis during normal working hours, pursuant to publicly available pay schedules. For classified school members, full-time employment is 40 hours per week, and payments for services rendered, not to exceed 40 hours per week, shall be reported as compensation earnable for all months of the year in which work is performed.

Pay rate for a member who is not in a group or class means the monthly rate of pay or base pay of the member, paid in cash, and pursuant to publicly available pay schedules, for services rendered on a full-time basis during normal working hours, subject to the limitations of Gov. Code section 20636, paragraph (2) of subsection (e).

Group or Class of Employment (Gov. Code Sections 20636(e)(1-2))

Group or class of employment means a number of employees considered together because they share job similarities, work location, collective bargaining unit, or other logical work-related grouping. One employee may not be considered a group or class.

Increases in compensation earnable granted to an employee who is not in a group or class shall be limited (during the final compensation period and the preceding two years) to the average of the increases in compensation earnable during

General Information for All Reporting Methods

the same period reported by the employer for all employees in the same membership classification, except as may otherwise be determined pursuant to regulations adopted by the board that establish reasonable standards for granting exceptions.

Requirements for a Publicly Available Pay Schedule (CCR Section 570.5)

This regulation requires each pay schedule meet the following requirements:

- Has been duly approved and adopted by the employer's governing body in accordance with requirements of applicable public meeting laws
- Identifies the position title for every employee position
- Shows the pay rate for each position, which may be stated as a single amount or multiple amounts within a range
- Indicates the time base for each pay rate, including, but not limited to, whether the time is hourly, daily, bi-weekly, monthly, bi-monthly, or annually
- Is posted at the office of the employer or immediately accessible and available for public review from the employer during normal business hours or on the employer's website
- Indicates an effective date and date of any revisions
- Is retained by employer and available for public inspection for not less than five years

This regulation also contains criteria for ensuring the pay schedule is publicly available and does not permit a reference to another document in lieu of disclosing the pay rate. Further, the regulation clarifies that "compensation earnable" will be limited to the amount listed on a pay schedule that meets all the established criteria and identifies how a pay rate may be determined if an employer fails to meet the requirements.

Refer to [Circular Letter 200-003-20 \(PDF\)](#), Statutory and Regulatory Requirements for Publicly Available Pay Schedules.

Special Compensation (Gov. Code Section 20636(c)(1-7))

Special compensation is payment received for special skills, knowledge, abilities, work assignment, workdays or hours, or other work conditions.

Special compensation shall be limited to that which is received by a member pursuant to a labor policy or agreement to similarly situated members of a group or class of employment and is reported in addition to and separately from pay rate.

Special compensation shall be for services rendered during normal working hours. When reporting special compensation, the employer must:

- Identify the pay period in which the special compensation was earned, regardless of when paid
- Identify each type and category of special compensation

Special compensation is delineated specifically and exclusively in the regulations adopted in CCR section 571(a) and (b). Subsection 'b' specifies the standards that all special compensation items must meet.

Only those items listed in CCR section 571 (a) and meeting all criteria listed in subsection (b) may be reported to CalPERS.

CCR Section 571(a) — Definition of Special Compensation

The following list exclusively identifies and defines special compensation items for members employed by contracting agencies and school employers that must be reported to CalPERS if they are contained in a written labor policy or agreement.

(1) Incentive Pay

Bonus — Compensation to employees for superior performance such as "annual performance bonus" and "merit pay." A program or system must be in place to plan and identify performance goals and objectives. If provided only during a member's final compensation period, it shall be excluded from the final

PAYROLL REPORTING

As a CalPERS contracting agency, you must submit specific information about each employee to CalPERS in the form of a payroll report. Government (Gov.) Code sections 20120-20124 require payroll to be submitted by contracting agencies.

Accurately Reporting Payroll

CalPERS retirement benefits are funded by contributions paid by contracting employers, member contributions, and earnings from CalPERS investments.

It is your responsibility to ensure your employees are enrolled and reported accurately and timely to ensure correct payment of benefits.

Eligible employees must be enrolled into CalPERS membership within 90 days of hire. If not, your agency will be responsible for:

- Employee and employer retirement contributions for the time in violation
- A \$500 administrative cost per person

Issues Resulting from Inaccurate Payroll Reporting

CalPERS needs timely and accurate payroll information to correctly calculate your employees' service credit and final compensation for retirement benefits. If you report incorrect pay rates and earnings for your employees, this may cause:

- Service credit accrual discrepancies
- Service credit inaccuracies
- Delays in member retirement processing
- Inaccurate retirement estimates
- Incorrect payment of benefits
- A \$200 delinquency fee for late payroll reporting (CCR 565.3)

Payroll Record Information

The payroll record is the most common record type. It contains information about an employee's earnings, contributions, and other pertinent information, such as:

- Transaction type*
- Appointment*

- Pay rate type* (e.g., hourly, daily, monthly)
- Pay rate*
- Reportable earnings*
- Scheduled full-time hours per week* (required for all pay rate types)
- Scheduled full-time days per week* (only applicable for the daily pay rate type)
- Total hours worked* (required only if employee is a retired annuitant)
- Special compensation
- Contribution amounts (such as taxed member paid, tax deferred member paid, and tax deferred employer paid)

Items required when reporting for retired annuitants.

Transaction Type

Each payroll record will have one of the following transaction types to describe the type of contribution, deduction, or adjustment being reported:

- Earned Period Reporting – Current earned period contribution/deduction payroll record
- Prior Period Adjustment – Adjustment to prior period payroll record
- Earned Period No Contribution and No Service – Earned period payroll record for a retired annuitant, Local Alternate Retirement Plan (Gov. Code 20306) member and overtime positions
- Prior Period No Contribution and No Service – Adjustment to prior period payroll record for a retired annuitant, Local Alternate Retirement Plan member and overtime positions
- Retroactive Salary Adjustment – To report a salary increase covering a single or multiple earned period(s)
- Retroactive Special Compensation Adjustment – To report special compensation covering a single or multiple earned period(s)

Payroll Reporting

Appointment

Information about each of the employee's appointments, including the CalPERS ID, appointment date, and associated member category compensation is required. Detailed information about appointments is outlined in the Appointment *vervie* section of the Membership chapter of this guide.

Pay Rate Type

This denotes the pay rate type for paying employees either an hourly, daily, or monthly amount.

Pay Rate

"Pay rate" is the normal full-time rate of pay or base pay of the member, paid in cash to similarly situated members of the same group or class of employment for services rendered on a full-time basis during normal working hours. It can be an hourly, daily, or monthly rate.

NOTE: When submitting a payroll report, always use the member's full-time pay rate. If a pay rate has increased in the middle of an earned period, split the record into two records so that the days reported are reflective of the pay rate and earnings.

The pay rate must be a positive numeric value. CalPERS requires that pay rates be reported with two places after the decimal.

For example:

- An hourly rate of \$8.70 would be reported as 8.70
- A daily rate of \$60.00 would be reported as 60.00

For further information on reporting pay rates, refer to the Pay Rate and Earnings Relationship section later in this chapter.

Reportable Earnings

Employees' earnings represent compensation earned during normal working hours. When you report earnings, you must identify the earned period in which the employee earned the compensation, regardless of when you pay the compensation or report it to CalPERS. This is true for both pay rate and special compensation payroll entries.

In addition, earnings generate service credit and are crucial to the retirement calculation. If earnings are incorrectly reported on payroll, you will have to make adjustments to ensure your employees receive the correct retirement allowance.

Scheduled Full-Time Hours per Week

This denotes the number of hours per week that are considered full time for the position reported and is required for all pay rate types. CalPERS considers full-time employment a minimum of 34 hours per week. However, for classified school members, Gov. Code 20636.1 requires full-time employment up to 40 hours per week. See the Pay Rate and Earnings Relationship section later in this chapter for more information.

Scheduled Full-Time Days per Week

This denotes the number of days per week that are considered full time for the position reported and is required for the daily pay rate type.

Total Hours Worked

This information is required only if the employee is a retired annuitant. Reporting total hours worked notes the total number of hours that an employee works during the specified earned period.

Special Compensation

There are over 100 types of special compensation that fall within one of the five following special compensation categories:

- Educational pay
- Incentive pay
- Premium pay (classic only)
- Special assignment pay
- Statutory items

You will add or delete each special compensation type and amount to an applicable employee's payroll record. In addition, an employee's payroll record may contain multiple categories and types of special compensation. Each special compensation item should be separated into its own line item. Do not combine special

Payroll Reporting

compensation. Special compensation should never be included in pay rate and earnings.

applicable to members who have participated in the program continuously prior to July 1, 1983).

Contribution Amounts

Employee contributions are a percentage of your employees' earnings that are reported to CalPERS to fund their retirement benefits. This percentage is based on the group or class of employees, the retirement benefit formula, and other options in your contract. You must report and submit employee contributions to CalPERS on behalf of each employee.

Member Paid Contribution Types

A payroll record may contain information about the following types of member paid contributions for the specified earned period:

Public Employees' Pension Reform Act of 2013 (PEPRA) – Elimination of Off-Sets (also known as OASDI and Social Security Modification)

Prior to PEPRA, local public agency and California State University (CSU) employers did not collect CalPERS employee contributions on the first one-third of a member's payroll up to \$400 and \$513 per month respectively. This resulted in local public agency and CSU employees with coordinated service (paid Social Security taxes) experiencing a one-time adjustment of \$133.33 to the final compensation factor used to calculate their pension.

- Taxed Member Paid – Taxed and paid by the employee for the specified earned period
- Tax Deferred Member Paid – Tax deferred and paid by the employee for the specified earned period
- Survivor Contribution – Paid by the employee into a 1959 survivor account during the specified earned period
- Taxed Member Paid Additional Contribution – Additional contributions that are taxed and paid by the employee (this program is discontinued and is not available to new members; this type of contribution is only applicable to members who have participated in the program continuously prior to July 1, 1983)

PEPRA eliminates the contribution and off-set adjustments to the final compensation factor for all employees of local public agencies and CSU's enrolled in any of the new PEPRA formulas. For more information, refer to [Circular Letter 200-024-13 \(PDF\)](#).

Survivor Contribution Type

Survivor Contribution is the amount of contribution a member pays for the 1959 Survivor Benefit. Members covered by the 1959 Survivor Benefit contribute the amounts in the following table based on the reporting frequency. The survivor contribution index levels change each fiscal year.

Employer Paid Member Contribution Types

Information about the following two employer paid member contribution types may be contained within a payroll record:

Reporting Frequency	Contribution Each Service Period	
	4 th & Index Level	All Other Levels
Monthly	\$2.40	\$2.00
Semi-monthly	\$1.20	\$1.00
Bi-weekly	\$1.11	\$0.93
Quadri-weekly	\$2.22	\$1.86

- Tax Deferred Employer Paid Member – Tax deferred and paid by the employer for the specified earned period
- Tax Deferred Employer Paid Additional Contributions – Additional contributions tax deferred and paid by the employer (this program is discontinued and not available to new members; this is only

The 1959 Survivor Benefit provides for a survivor benefit upon death of the member before retirement. In most cases, a member does not have both 1959 Survivor Benefit coverage and Social Security coverage with a single employer. For more information, call the CalPERS Customer

Payroll Reporting

Contact Center at 888 CalPERS (or 888-225-7377).

The full amount of survivor contribution is due for an earned period even if only one day's earnings are reported. Only one deduction is made for each earned period. The contribution is not due on retroactive salary adjustments, retroactive special compensation, or non-contributory entries. When the member is covered, the survivor contribution should always be shown as a 3-digit numeric value. It may be positive or negative depending on the circumstances.

If a member does not receive any compensation for an earned period because of an official leave of absence, no contribution is due for that earned period. Entries adjusting the survivor contributions should be included as part of the current entries or prior period earnings adjustment entries. The survivor contribution is not credited to the member's account and is not refundable.

Payroll Schedule Types

You can report payroll on the following four types of payroll schedules:

- Monthly
- Semi-monthly
- Bi-weekly
- Quadri-weekly

Frequency	of Payroll Periods/Year	Description
Monthly	12	Monthly
Semi-monthly	24	First half of the month (1st through 15th) Second half of the month (16th through the end of the month)
Bi-weekly	26	First report in the month (1st through the 14th) Second report in the month (15th through the 28th) Third report in the month (occurs whenever earned period ending dates are 29, 30, or 31)
Quadri-weekly	13	First report in the month (1st through the 28th) Second report in the month (occurs whenever the earned period ending dates are 29, 30 or 31)

NOTE: Changes in the frequency in which payroll reports are submitted must be approved by CalPERS in advance. For more information regarding changing payroll frequencies, call the CalPERS Customer Contact Center at 888 CalPERS (or 888-225-7377).

NOTE: If you use different time periods to report employees' earnings and contributions, you may have more than one type of payroll schedule (e.g., when you have optional members that are reported differently than your regular employees or divisions that report payroll differently).

PAY RATE AND EARNINGS RELATIONSHIP

Pay rate is the amount of compensation a member is paid for a unit of time (i.e., hour, day, or month) and must be listed on a publicly available pay schedule (CCR section 570.5). The pay rate should remain in compliance with all applicable statutes. In addition, the pay rate should remain stable throughout a fiscal year except for pay raises, demotions, or changes of position. If a member works in more than one position or receives a raise in the middle of an earned period, report amounts earned under each pay rate separately.

An hourly pay rate for both a full-time and part-time employee is the 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 the 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 the 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.

CalPERS considers full-time employment a minimum of 34 hours per week. Employers can generally determine what constitutes full time for an employee provided that the employee works a minimum of 34 hours per week. However, Gov. Code section 20636.1 specifies that for all classified school members full time is up to 40 hours per week. This means that all hours up to 40 per week must be reported to CalPERS for classified school members at the straight-time rate.

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:

- Service credit
- Benefit factor
- Final compensation

Service credit and final compensation are derived from the pay rate and earnings reported to CalPERS.

Service Credit Accrual

The amount of service credit a member accrues during the fiscal year will depend on the number of days, hours, or months they work and are reported to CalPERS.

Pay Rate and Earnings Relationship

Full-Time Service Credit

Service credit is one of the three critical elements that are used to calculate a member's retirement allowance. CalPERS limits the amount of service credit a member can earn to 1.000 year per fiscal year (July 1 – June 30).

Gov. Code section 20962 explains what constitutes a full year of service credit for monthly, hourly, or daily employees while Gov. Code section 20966 speaks to partial service credit calculations.

Gov. Code section 20962 – What Constitutes 1 Year of Service Credit

1. Daily Employee = 215 days to earn 1 year of service credit
2. Hourly Employee = 1,720 hours to earn 1 year of service credit
3. Monthly Employee = 10.000 months to earn 1 year of service credit

Gov. Code section 20966 – Partial Service Credit Calculations

The following partial service credit calculations are illustrative examples of the ratio used to calculate service credit for part-time employees:

Earnings Divided by Pay Rate Equals Service Credit – Examples:

1. Daily: Employee works 185 days during the fiscal year
 - $185 \text{ days} \div 215 \text{ days} = 0.860 \text{ years of service credit}$
2. Hourly: Employee works 1295 hours during the fiscal year
 - $1295 \text{ hours} \div 1720 \text{ hours} = 0.753 \text{ years of service credit}$
3. Monthly: Employee works 7.2 months during the fiscal year
 - $7.200 \text{ months} \div 10.000 \text{ months} = 0.720 \text{ years of service credit}$

If a member does not meet the full-time markers established under Gov. Code section 20962, they will not earn a full year of CalPERS service credit.

The pay rate and earnings relationship which drives service credit accrual is illustrated in the table below.

Example:	1. <u>Member Earnings</u> Monthly Pay Rate	=	<u>\$1,200.00</u> \$1,200.000	=	1 month worked divided by 10 = 0.100 years of service credit
	2. <u>Member Earnings</u> Monthly Pay Rate	=	<u>\$ 600.00</u> \$1,200.000	=	0.5 months worked divided by 10 = 0.050 years of service credit
	3. <u>Member Earnings</u> Hourly Pay Rate	=	<u>\$ 600.00</u> \$ 7.500	=	80 hours worked divided by 1720 = 0.047 years of service credit
	4. <u>Member Earnings</u> Daily Pay Rate	=	<u>\$ 600.00</u> \$ 30.000	=	20 days worked divided by 215 = 0.093 years of service credit

Pay Rate and Earnings Relationship

Reporting Equal Payments

In accordance with Gov. Code sections 20630 and 20633, employers shall identify the earned period in which the compensation was earned by the employee, regardless of when it is reported in myCalPERS or paid.

Some employers make equal salary payments to their employees throughout the year. Employers may report equal payments during the member's appointment period provided the member renders services within the earned period reported to CalPERS.

Salary withheld during the year to pay members during the time they are off should be reported as earned. To comply with Gov. Code section 20630, equal payments cannot be reported outside the appointment period during a time when the member does not render service.

School Member Pay Rates

In accordance with Gov. Code section 20636.1, pay rate means the base pay of the member for services rendered on a full-time basis during normal working hours.

For classified members, full-time employment is 40 hours per week and shall be reported for all months of the year in which work is performed. Reporting the hourly pay rate for classified members is recommended, as positions are generally defined by service or duty days. The salary for positions does not generally represent a 40-hour pay rate equivalent when converted. Additionally, an hourly or daily pay rate should not be converted to a monthly equivalent, as this could result in incorrect final benefits for the member. If a contract employee is working outside the timeframe of the contract (e.g., summer session), use the salary schedule for the position worked.

For certificated members, pursuant to Gov. Code section 20962(a)(1), members may earn one year of service credit for services rendered and compensated in a fiscal year in full-time employment of one academic year. Reporting the compensation as equal payments may ensure that one year of service credit is granted.

Proper Reporting of Overtime Pay Rates for School Members

Gov. Code section 20636.1 requires all services rendered up to 40 hours per week be reported for non-certificated school members.

Gov. Code section 20635.1 indicates that overtime compensation is excluded from reporting. Schools commonly have employees who have a regular work week that is less than 40 hours per week. These employees may or may not be paid at a straight-time, hourly rate for those hours.

For any services rendered in excess of their regular work week, they receive an overtime rate of pay. To comply with Gov. Code section 20636.1, schools must report this employee to CalPERS for the hours worked over their normal work week, up to 40 hours per week. Even though the member is being paid an overtime rate, any hours worked between the regular work week and 40 hours per week are required to be reported to CalPERS at the straight-time hourly rate that corresponds with the salary schedule for that classification. All earnings for services rendered in excess of 40 hours per week should not be reported to CalPERS. Overtime rates should not be reported to CalPERS for non-certificated school employees in accordance with Gov. Code 20635.1.

Examples of proper and improper reporting follow.

These examples are for an employee being paid \$15.00 per hour for up to 35 hours per week (35 hours x 4 weeks = 140 hours); and \$22.50 per hour for hours from 36 to 40 per week (5 hours x 4 weeks = 20 hours). The \$22.50 per hour pay rate should not be reported to CalPERS.

All pay rates and earnings should reflect the straight time rate of \$15.00 per hour. In the correct example below, reporting to CalPERS may be consolidated on one line reflecting a \$15.00 hourly pay rate and total earnings of \$2,400.00.

Pay Rate and Earnings Relationship

Incorrect data is marked with an asterisk below:

Month	Pay Rate	Member Earnings
Correct		
Sept (Reg hrs.)	\$15.00	\$2,100.00
Sept (OT hrs.)	\$15.00	\$300.00
Incorrect		
Sept (Reg hrs.)	\$15.00	\$2,100.00
Sept (OT hrs.)	\$22.50	\$450.00
Incorrect		
Sept (Reg hrs.)	\$15.00	\$2,100.00
Sept (OT hrs.)	\$15.00	\$450.00
Incorrect		
Sept (Reg hrs.)	\$15.00	\$2,100.00
Sept (OT hrs.)	\$22.50	\$300.00

Reduced Workload Program for
 Classified/Certificated/Academic
 School Members

For payroll purposes, employers shall report employees under the reduced worktime program as if they are working full time (i.e., report the pay rate and earnings the employee would receive if they work full time). The member will be required to pay member contributions based on the full-time earnings reported to CalPERS. This will result in full-time earned service credit and benefits based on full salary levels. The employer contributions shall also be based on the employee's full-time earnings and will automatically pay for the cost of the program.

Refer to the Contract Coverage Procedures section in this guide for additional requirements and eligibility information regarding the Reduced Workload Program.

Furlough Reporting

A furlough plan represents any time period during which members are directed to be absent from work without pay on the day or days designated by their employer or by a memorandum of understanding by the parties for purposes of achieving budgetary savings. A reduction in pay or pay cut imposed by an employer without any corresponding days off does not constitute a furlough. The result of a furlough is a reduction in earnings.

Local Safety School Member Furlough Legislation
 Furlough legislation, which added Gov. Code section 20969.2 to the PERL, protects local safety and school members who have their retirement benefits reduced due to furlough. The employer will need to report the full pay rate and the reduced earnings resulting from the furlough days. The member may see a reduction in service credit depending on the nature of the furlough program.

If a member is reported as working less than 10 full months, 215 days, or 1720 hours in a fiscal year, the service credit earned will be less than one year. A member would begin to see less than a full year of service if they are working 12 months and less than 144 hours per month.

Implementation of Gov. Code section 20969.2 does not change the way an employer reports payroll to CalPERS. Employers should continue to report the member's normal pay rate and the furlough reduced earnings to CalPERS. Due to the variety and complexity of the furlough plans being administered among employers, CalPERS has determined that the most efficient approach to implement this legislation is through an annual adjustment process, in which CalPERS will request employers to furnish specific furlough information.

NOTE: This provision in the PERL has no sunset date; therefore, future furloughs which impact local safety or school members will be covered.

Circular Letters [200-005-11 \(PDF\)](#) and [200-040-20 \(PDF\)](#) have more detailed information about furlough legislation. These can be found on the CalPERS website.

Service Purchase Option
 There is no provision in the PERL which allows members to purchase furlough time.

For more information, call the CalPERS Customer Contact Center at 888 CalPERS (or 888-225-7377).

Reporting Out-of-Class Appointment
 Total Hours Worked

Gov. Code section 20480 requires all contracting agency employers or school employers to track hours worked by an

Pay Rate and Earnings Relationship

employee serving in an out-of-class appointment and report that service to CalPERS no later than 30 days following the end of each fiscal year.

Out-of-Class Appointment

Gov. Code section 20480 defines an out-of-class appointment to mean an appointment to an upgraded position or higher classification due to a vacancy for a limited duration.

For this section, a "vacant position" refers to a position that is vacant during a recruitment for a permanent appointment. A vacant position does not refer to a position that is temporarily available due to another employee's leave of absence.

Penalties

Employers who violate this provision must make payments to the system equal to three times the employee and employer contributions that would otherwise be paid to the system on the difference between the compensation paid for the out-of-class appointment and the compensation that otherwise may have been paid and reported to the system for the employee's permanent position in accordance with a publicly available pay schedule.

The penalty shall be applied for the entire period the employee works in an out-of-class appointment. In addition, the employer will be responsible for a \$200 administrative fee.

Penalties paid to the system are not normal contributions or additional contributions that would normally be credited to an employee's individual PERS account. The employee shall bear no liability, obligation, or expense because of the unlawful actions of the employer.

Refer to [Circular Letter 200-018-19 \(PDF\)](#) on the CalPERS website for more detailed information and available resources regarding out-of-class hours reporting.



Preventing Misreported Payroll Transactions for Schools

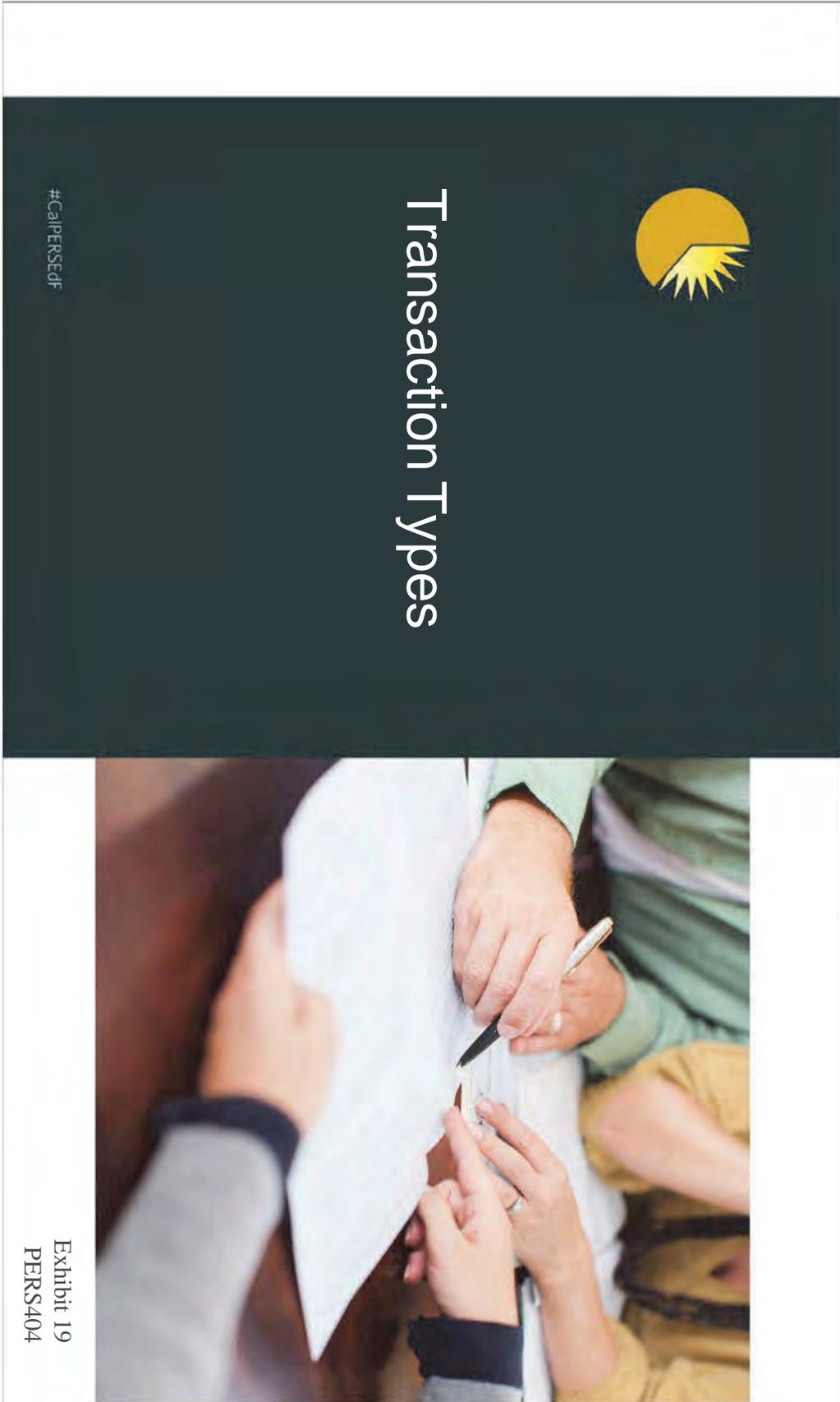
Carlos Velazquez
Associate Governmental Program Analyst



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Agenda

- Transaction types
- Reversals
- Pay rates
- Payroll schedules
- Projections
- Retired annuitants
- Retroactive adjustments
- Service credit purchases
- Test environment
- Survey
- Resources
- Questions





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Earned period reporting (EPR)

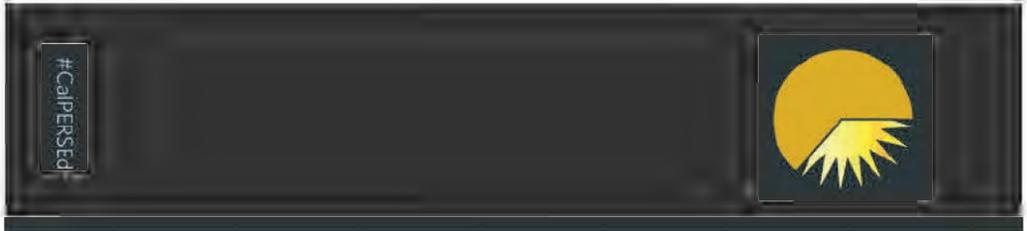
- Earned period reporting
 - Use to report current payroll information
 - Pay rate/pay rate type
 - Earnings
 - Scheduled full time hours/days per week
 - Special compensation
 - Contributions
 - Accrued service credit



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Earned period reporting (continued)

- Earned period no contribution/no service (EPN)
 - Use to report retired annuitants/non-contributory appointments
 - Pay rate/pay rate type
 - Earnings
 - Scheduled full time hours/days per week
 - Total hours worked
 - Does not accrue service credit



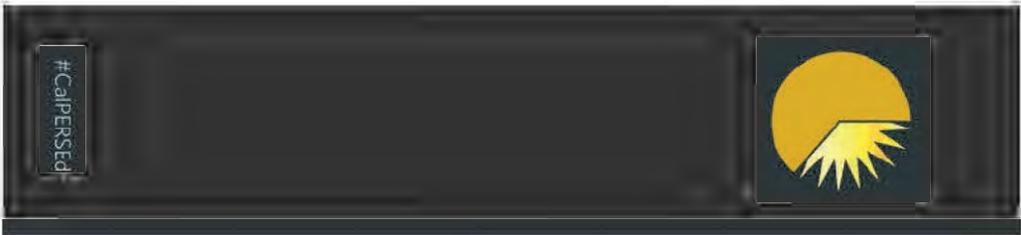
Adjustments

Prior Period Adjustment (PPA)

- Use to adjust a previously reported record
- Requires same information as an EPR
- Accrues service credit

Prior Period No Contribution/No Service (PPN)

- Use to adjust Retired Annuitants/Non-contributory records
- Requires same information as an EPN record
- Does not accrue service credit



Adjustments (continued)

Retroactive Salary Adjustment (RSA)

- Use to report an increase in pay rate
- Can span multiple earned periods
- Does not accrue service credit

Retroactive Special Compensation Adjustment (RSC)

- Use to report or adjust special compensation
- Can span multiple earned periods
- Does not accrue service credit



Reversals

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Exhibit 19
PERS409



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- ## **Introduction to reversals**
- Review participant's account
 - Transaction History
 - Service History
 - Original record
 - Reverse record exactly as it was reported
 - Maintain Payroll Records



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Introduction to reversals (continued)

- Contact CalPERS if:
 - Correction to enrollment level (Classic vs. PEPRA)
 - Correction to retirement formula
 - Correction to member category (Safety vs. Miscellaneous)

Example
 Payroll Record Memo: **Begin Date:** 05/21/2018 **End Date:** 06/03/2018

earnings

Appointment: * City of CalPERS: Appl Id - 12345678: Miscellaneous

Transaction Type: * Earned Period Reporting v

Pay Rate Type: Monthly v

Reportable Earnings: \$ 2812.62

Scheduled Full Time Hours Per Week: 40.0

Total Hours Worked: 0.0

Special Compensation: \$0.00

Contributions

Taxed Member: \$ 0.0

Paid Contributions:

Tax Deferred Member: \$ 175.79

Paid Deferred Employer Member Contributions: \$ 0.0

Special Compensation: \$0.00

Tax Deferred Member: \$ 0.0

Paid Deferred Employer Member Contributions: \$ 0.0

Service Credit Purchase Deduction: \$0.00

Taxed Member Paid: \$ 0.0

Contribution:

Tax Deferred Member: \$ 0.0

Paid Contribution:

Pay Rate: \$ 6094.0

Scheduled Full Time Days Per Week: 0.0

View Special Compensation

[Return To View Records Page](#) [View Employee Rate Summary](#)

Maintain Record Details
 To add details to the record select Display after entering dates.

Begin Date:* 05/21/2018 **End Date:*** 06/03/2018

Payroll Record Memo:

Earnings

Appointment:* City of CalPERS : Appt Id - 12345678 : Miscellaneous

Transaction Type:*

Pay Rate Type: **Pay Rate:** \$

Reportable Earnings: \$

Scheduled Full Time Hours Per Week: **Scheduled Full Time Days Per Week:**

Total Hours Worked:

Special Compensation: [View Special Compensation](#)

Contributions

Taxed Member Paid Contributions: \$ **Tax Deferred Member Paid Contributions:** \$

Tax Deferred Employer Paid Member Contributions: \$

Service Credit Purchase Deductions

Taxed Member Paid Contribution: \$ **Tax Deferred Member Paid Contribution:** \$

[View Employee Rate Summary](#)

Admitted 19
 Attachment G
 CalPERS' Exhibit 19
 Page 13 of 62

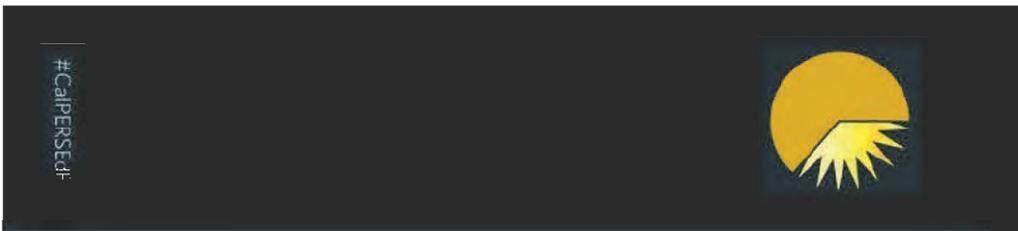


#CalPERSedF

Reverse original records

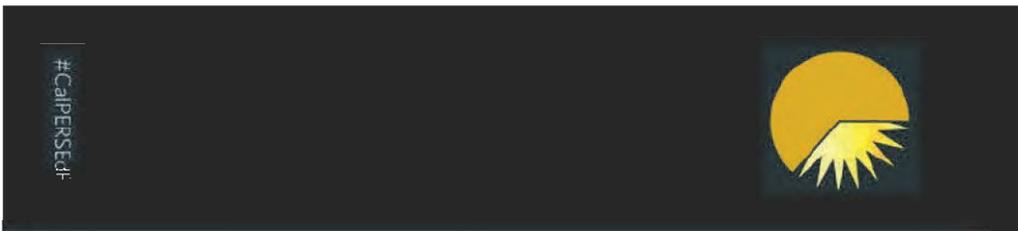
Earned period	Pay rate	Earnings	Service credit
12/01/2017-12/31/2017			0.200
01/01/2018-01/31/2018			0.066
02/01/2018-02/28/2018			0.066
03/01/2018-03/31/2018			0.066
04/01/2018-04/30/2018			0.100





Correct

Earned period	Pay rate	Earnings	Service credit
12/01/2017 - 12/31/2017	\$3,000.00	\$6,000.00	0.200
12/01/2017 - 12/31/2017	\$3,000.00	-\$6,000.00	-0.200
12/01/2017 - 12/31/2017	\$3,000.00	\$3,000.00	0.100
01/01/2018 - 01/31/2018	\$3,000.00	\$3,000.00	0.100
02/01/2018 - 02/28/2018	\$3,000.00	\$3,000.00	0.100
03/01/2018 - 03/31/2018	\$3,000.00	\$3,000.00	0.100
04/01/2018 - 04/30/2018	\$3,000.00	\$3,000.00	0.100



Correct

Earned period	Pay rate	Earnings	Service credit
12/01/2017 - 12/31/2017	\$3,000.00	\$6,000.00	0.200
12/01/2017 - 12/31/2017	\$3,000.00	-\$6,000.00	-0.200
12/01/2017-12/31/2017	\$3,000.00	\$3,000.00	0.100
01/01/2018 - 01/31/2018	\$3,000.00	\$3,000.00	0.100
02/01/2018-02/28/2018	\$3,000.00	\$3,000.00	0.100
03/01/2018 - 03/31/2018	\$3,000.00	\$3,000.00	0.100
04/01/2018-04/30/2018	\$3,000.00	\$3,000.00	0.100
			0.500



#CalPERSEdf

Additional information

- Adjustments may result in a refund of contributions or require more contributions to be paid
- Always mirror
 - dates
 - pay rate
 - pay rate type
 - scheduled hours/days per week

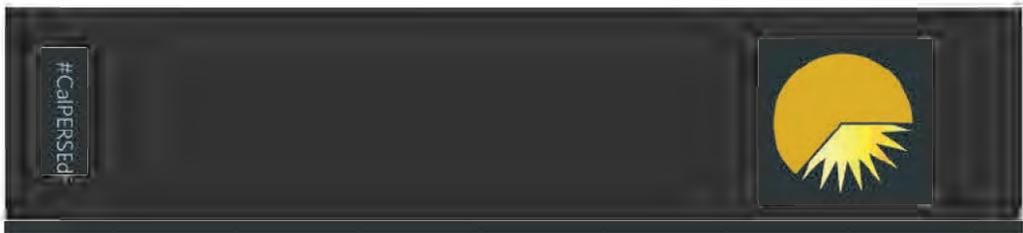
The slide features a dark grey background. At the top right is a logo consisting of a yellow sun partially obscured by a white mountain range. In the center, the text "Pay Rates" is written in a large, white, sans-serif font. At the bottom left, the hashtag "#CalPERSedf" is written in a smaller, white, sans-serif font. Below the text is a photograph of two men in business attire (white shirts and ties) engaged in a conversation. The man on the left is smiling and gesturing with his hands, while the man on the right is looking at him attentively.



#CalPERSEdf

Pay rates

- Pay rates should come from your publicly available schedule
- Each position a participant works should be reported separately and with its own pay rate



Pay rates

	start Date	End Date	Posted Service Credit	Current Status	Rate Type	Rate	Earnings	Special Compensation
Credited Service	<u>05/01/2017</u>	05/31/2017	0.056173	Posted	Monthly	\$3,980.28	\$2,235.85	\$44.72
Credited Service	<u>04/01/2017</u>	04/30/2017	0.000361	Posted	Hourly	\$23.22	\$14.40	\$0.00
Credited Service	<u>04/01/2017</u>	04/30/2017	0.056173	Posted	Monthly	\$3,980.28	\$2,235.85	\$44.72
Credited Service	<u>03/01/2017</u>	03/31/2017	0.004436	Posted	Hourly	\$23.22	\$177.17	\$0.00
Credited Service	<u>03/01/2017</u>	03/31/2017	0.055582	Posted	Monthly	\$3,980.28	\$2,212.32	\$44.72
Credited Service	<u>02/01/2017</u>	02/28/2017	0.053760	Posted	Monthly	\$3,946.08	\$2,121.41	\$42.43
Credited Service	<u>02/01/2017</u>	02/28/2017	0.008901	Posted	Hourly	\$23.22	\$355.50	\$0.00



#CalPERSEdf

Overtime positions

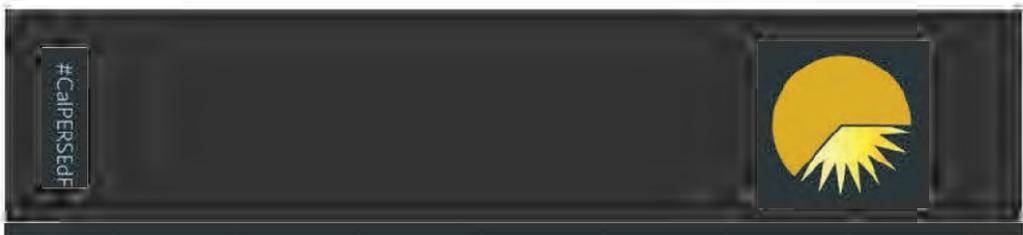
- Not reportable if participant already earns full time service credit
- If reporting, use the straight time pay rate and earnings up to 40 hours
- CL 200-211-05



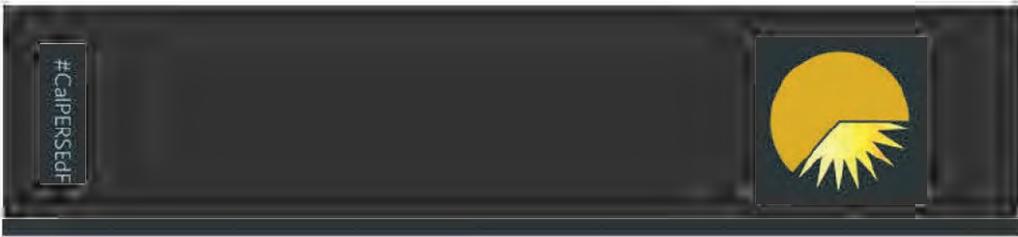
#CalPERSEdF

Equal payments

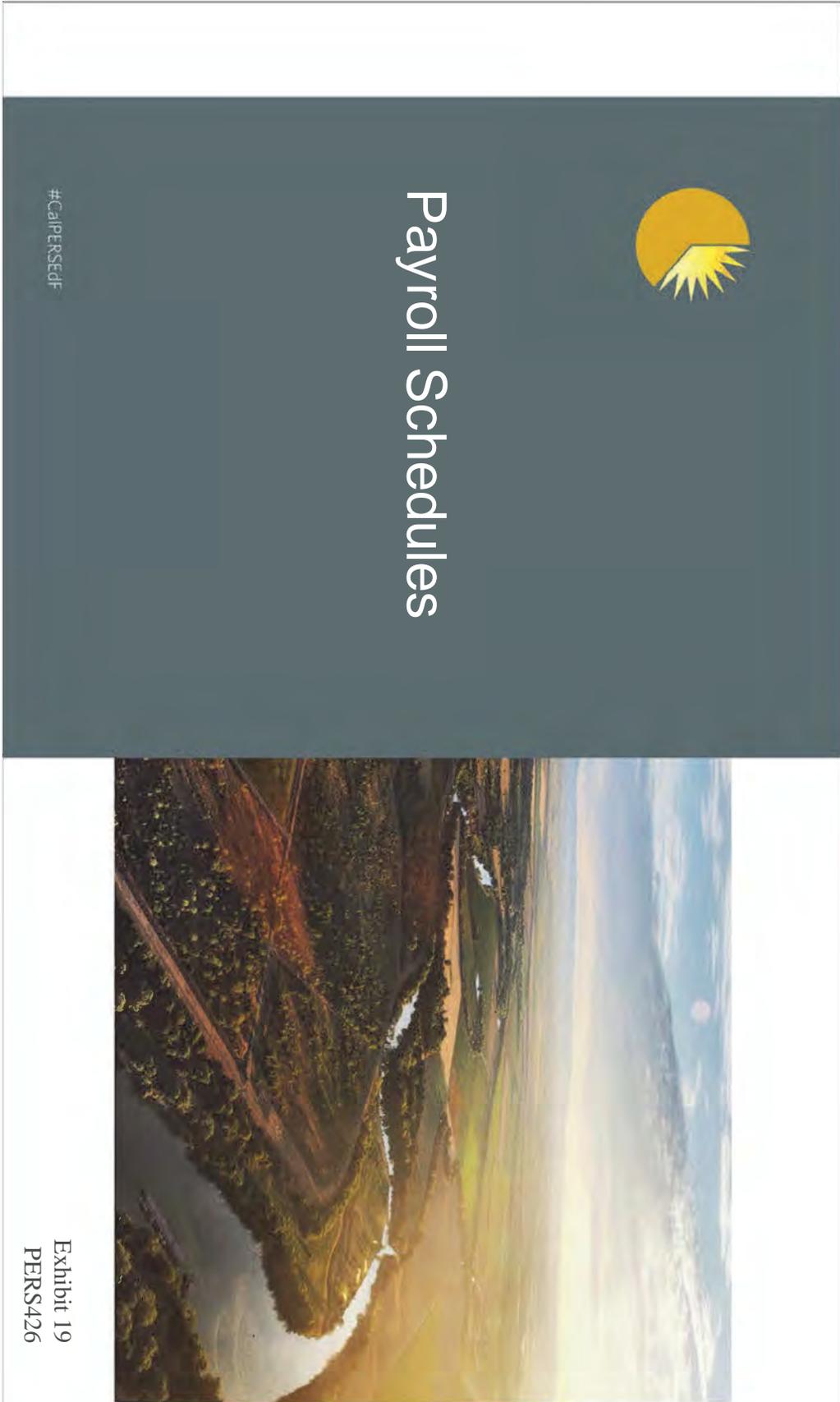
- Report equal payments so long as an employee actually worked
- Report monies as earned
- Note: primarily for certificated employees



Month	Pay rate	Earnings
July	0.00	0.00
August	0.00	0.00
September	\$2,600.00	\$2,275.00
October	?	?
November	?	?
12 months = \$2,167.00		
December	\$2,600.00	\$2,275.00
January	\$2,600.00	\$2,275.00
February	\$2,600.00	\$2,275.00
March	\$2,600.00	\$2,275.00
April	\$2,600.00	\$2,275.00
May	\$2,600.00	\$2,275.00
June	\$2,600.00	\$2,275.00
TOTAL	\$26,000.00	\$22,750.00



Month	Pay rate	Earnings
July	0.00	0.00
August	\$2,600.00	\$569.00
September	\$2,600.00	\$2,275.00
October	\$28,600.00	\$2,383.00
12 months = \$2,383.00		
December	\$2,600.00	\$2,275.00
January	\$2,600.00	\$2,275.00
February	\$2,600.00	\$2,275.00
March	\$2,600.00	\$2,275.00
April	\$2,600.00	\$2,275.00
May	\$2,600.00	\$2,275.00
June	\$2,600.00	\$1,706.00
TOTAL	\$28,600.00	\$22,750.00



The slide features a dark grey header with the CalPERS logo (a yellow sun with rays) in the top right corner. The title "Payroll Schedules" is written vertically in white text in the center. The bottom half of the slide shows a landscape photograph of a river valley with green hills and a winding river. The hashtag "#CalPERSEdF" is located in the bottom left corner of the header area.

#CalPERSEdF

Payroll Schedules

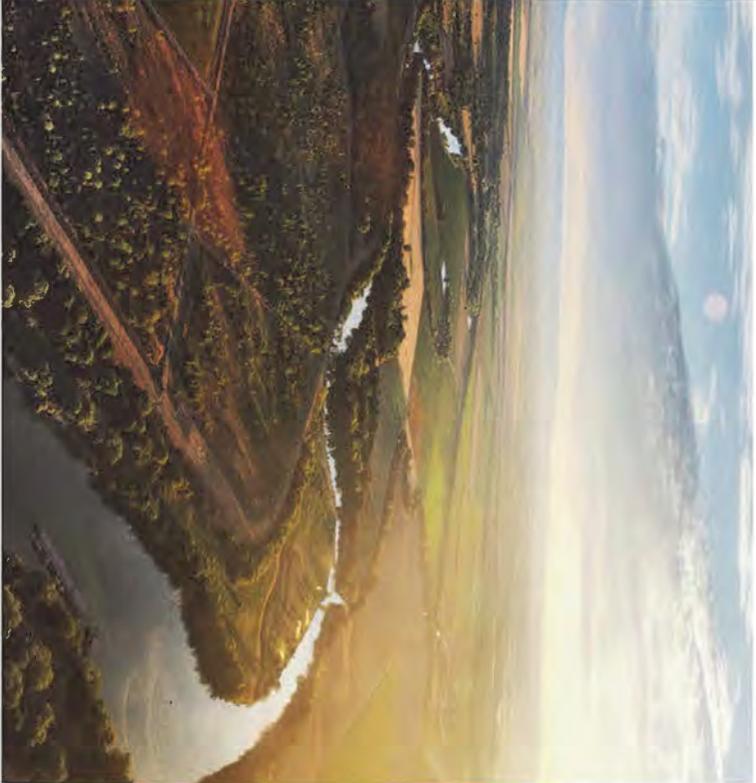


Exhibit 19
PERS426



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Multiple schedules

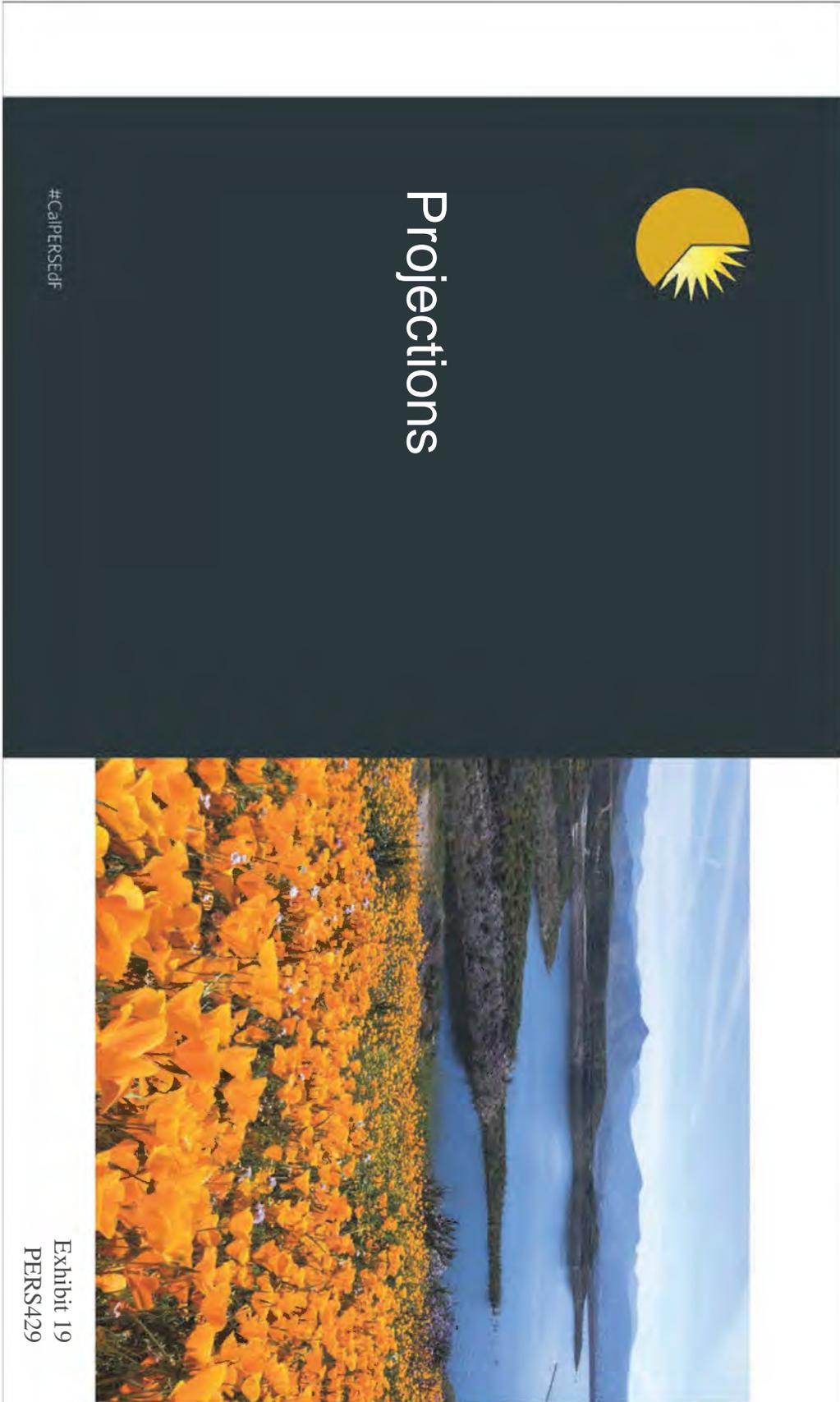
- Frequency in which you pay your employees
 - Ensure participants are consistently reported in correct schedule
 - Ensure adjustments are made in correct schedule



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Multiple schedules (continued)

- Pay rate type does not necessarily correspond to payroll schedule
- Misreporting can affect future adjustments





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Avoiding late fees

- Report payroll for all active employees
- Maintain employee appointments
- Confirm missing payroll



#CalPERSEdf

Resources

- CL 200-013-18
- my|CalPERS Contributions Projection Student Guide
- my|CalPERS Retirement Appointment Reconciliation Student Guide
- Business Partner Support Unit or Fiscal Services

Retired Annuitants
(RAs)

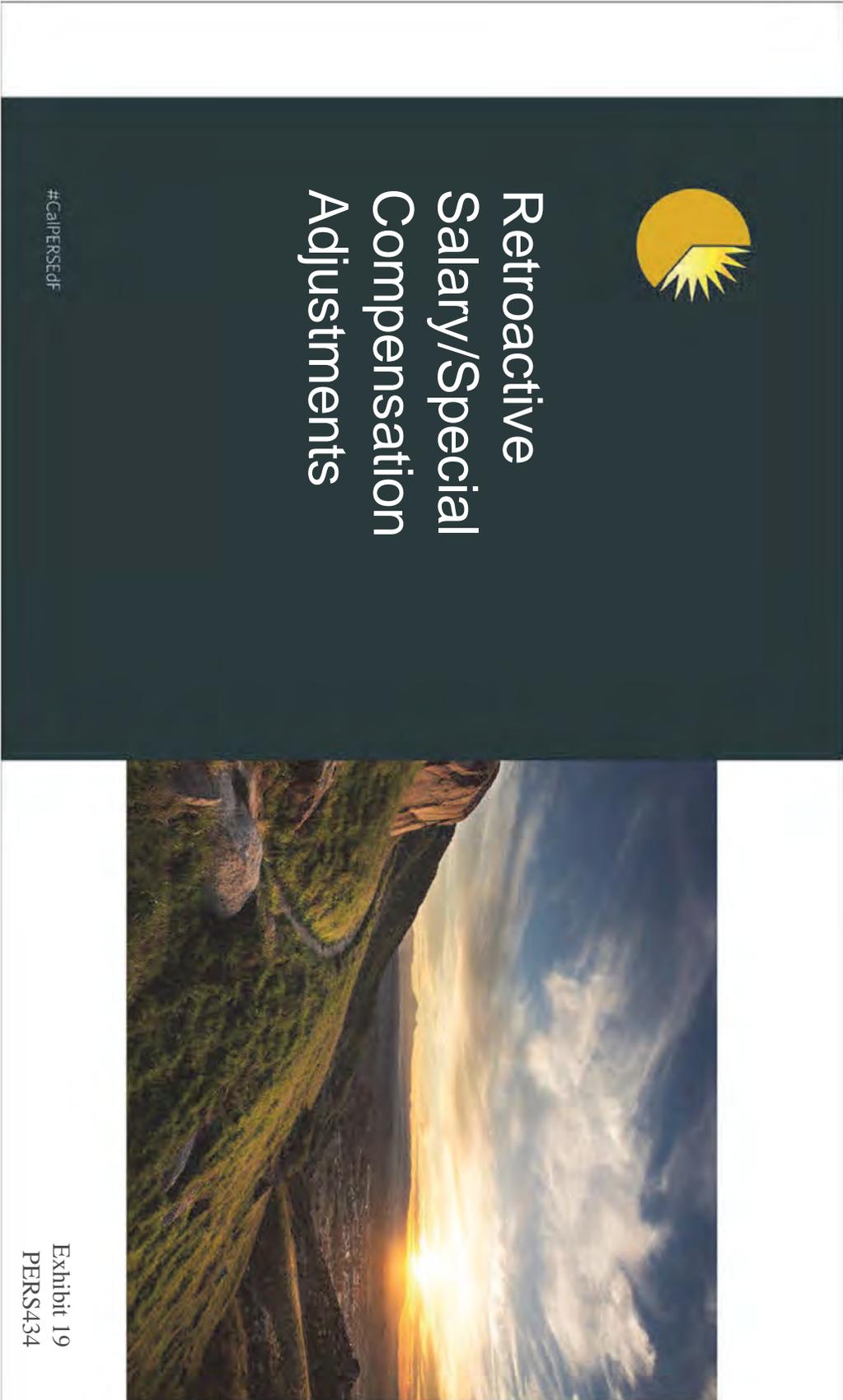
#CalPERSEdF

Exhibit 19
PERS432



Assembly Bill (AB) 1309

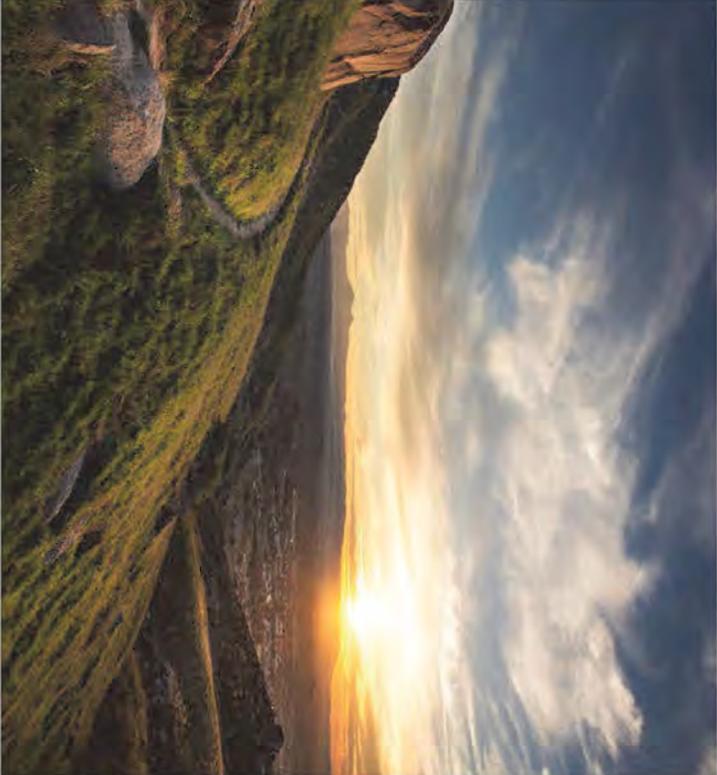
- AB1309 updated Government Code 21220
- Requires employers to enroll and report RAs timely
- No change to payroll reporting process
- Circular Letter 200-010-18
- Circular Letter 200-048-18

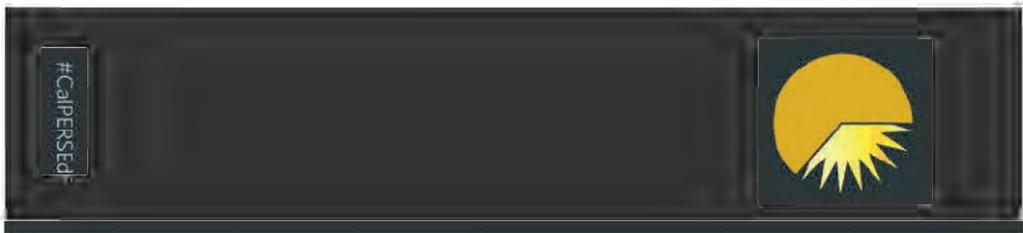


Retroactive
Salary/Special
Compensation
Adjustments



#CalPERSedf

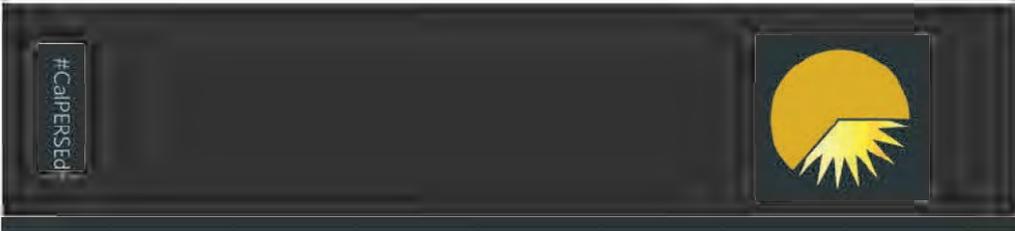




When to use a RSA

- To report a new, higher, pay rate

	start Date	End Date	Posted Service Credit	Current Status	Pay Rate Type	Pay Rate	Earnings	Special Compensation
Credited Service	05/01/2017	05/31/2017	0.100752	Posted	Hourly	\$19.25	\$3,335.91	\$0.00
Credited Service	04/01/2017	04/30/2017	0.100752	Posted	Hourly	\$19.25	\$3,335.91	\$0.00
Credited Service	03/01/2017	03/31/2017	0.100752	Posted	Hourly	\$19.25	\$3,335.91	\$0.00
Credited Service	02/01/2017	02/28/2017	0.100752	Posted	Hourly	\$19.25	\$3,335.91	\$0.00



When to use a RSA

- To report a new, higher, pay rate

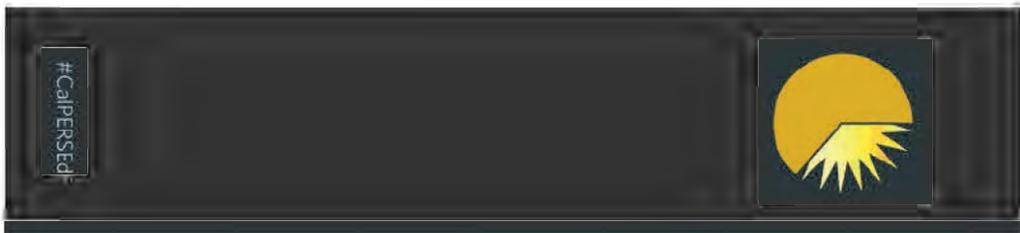
	Start Date	End Date	Posted Service Credit	Current Status	Pay Rate Type	Pay Rate	Earnings	Special Compensation
Credited Service	05/01/2017	05/31/2017	0.100752	Posted	Hourly	\$19.25	\$3,335.91	\$0.00
Retroactive Salary Ad'ustment	05/01/2017	05/31/2017	0.000000	Posted	Hourly	\$20.00	\$129.75	\$0.00
Credited Service	04/01/2017	04/30/2017	0.100752	Posted	Hourly	\$19.25	\$3,335.91	\$0.00
Credited Service	03/01/2017	03/31/2017	0.100752	Posted	Hourly	\$19.25	\$3,335.91	\$0.00
Credited Service	02/01/2017	02/28/2017	0.100752	Posted	Hourly	\$19.25	\$3,335.91	\$0.00



#CalPERSEdf

Lump sum RSA

- If reporting for multiple earned periods, this is known as a lump sum RSA
- If every earned period has been reported, report a lump sum RSA



Lump sum RSA

	start Date	EndDate	Posted Service Credit	Current Status	Pay Rate	Earnings	Special Compensation
Credited Service	05/01/2017	05/31/2017	0.100752	Posted	Hourly \$19.25	\$3,335.91	\$0.00
Credited Service	04/01/2017	04/30/2017	0.100752	Posted	Hourly \$19.25	\$3,335.91	\$0.00
Credited Service	03/01/2017	03/31/2017	0.100752	Posted	Hourly \$19.25	\$3,335.91	\$0.00
Credited Service	02/01/2017	02/28/2017	0.100752	Posted	Hourly \$19.25	\$3,335.91	\$0.00



#CalPERSed

	Start Date	End Date	Posted Service Credit	Current Status	Pay Type	Pay Rate	Earnings	Special Compensation
Retroactive Salary Adjustment Credited	05/01/2017	05/31/2017	0.000000	Posted	Hourly	\$20.00	\$129.75	\$0.00
Service Retroactive Salary Adjustment Credited	05/01/2017	05/31/2017	0.100752	Posted	Hourly	\$19.25	\$3,335.91	\$0.00
Service Retroactive Salary Adjustment Credited	04/01/2017	04/30/2017	0.000000	Posted	Hourly	\$20.00	\$129.75	\$0.00
Service Retroactive Salary Adjustment Credited	04/01/2017	04/30/2017	0.100752	Posted	Hourly	\$19.25	\$3,335.91	\$0.00
Service Retroactive Salary Adjustment Credited	03/01/2017	03/31/2017	0.000000	Posted	Hourly	\$20.00	\$129.75	\$0.00
Service Retroactive Salary Adjustment Credited	03/01/2017	03/31/2017	0.100752	Posted	Hourly	\$19.25	\$3,335.91	\$0.00
Service Retroactive Salary Adjustment Credited	02/01/2017	02/28/2017	0.100752	Posted	Hourly	\$19.25	\$3,335.91	\$0.00
Service Retroactive Salary Adjustment	02/01/2017	02/28/2017	0.000000	Posted	Hourly	\$20.00	\$129.75	\$0.00



#CalPERSEdF

When to use an RSC

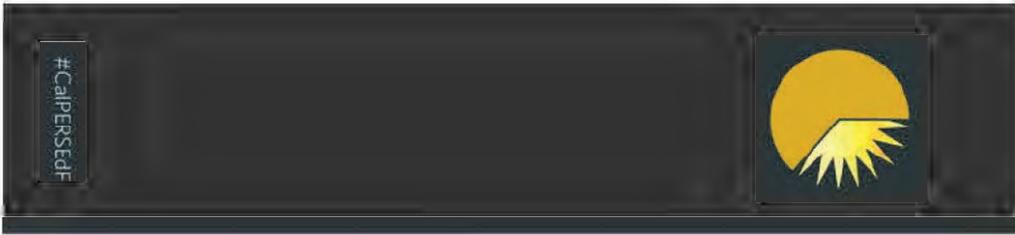
- To report special compensation
- To adjust previously reported special compensation



#CalPERSed

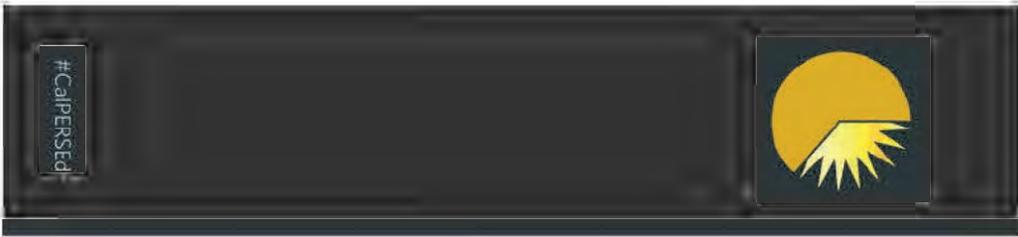
When to use an RSC

	Start Date	EndDate	Period Service	Start	Pay Rate	Pay Rate	Earnings	Special Compensation
Credited Service	<u>06/01/2017</u>	06/30/2017	0.100760	Posted	Hourly	\$21.90	\$3,795.41	\$0.00
Credited Service	<u>05/01/2017</u>	05/31/2017	0.100760	Posted	Hourly	\$21.90	\$3,795.41	\$0.00
Credited Service	<u>04/01/2017</u>	04/30/2017	0.100760	Posted	Hourly	\$21.90	\$3,795.41	\$0.00
Credited Service	<u>03/01/2017</u>	03/31/2017	0.100760	Posted	Hourly	\$21.90	\$3,795.41	\$0.00



Save & Continue Clear Save & Exit

(i) Maintain Record Details	
Begin Date: 10/01/2017	End Date: 10/6130/2017
Payroll Record Memo:	
Earnings	
Appointment: * (i) CalPERS Unified School District	Appr Id - 91637998 : 2012-02-01 :
Transaction: Retroactive Special Compensation Adjustment	
Type: *	
Pay Rate Type: Vj	Pay Rate: \$10
Reportable Earnings: 0	Scheduled Full Time: 00
Hours Per Week: Full 1400	Days Per Week: 5
Total Hours: 00	
Worked: 00	
Special: 4000	
Compensation: 00	
Contributions	
Taxed Member: 00	Tax Deferred Member: 320
Paid Contributions: 00	Paid Contributions: 00
	Member Contributions: 00
View special Compensation	
View Employee Rate Summary	



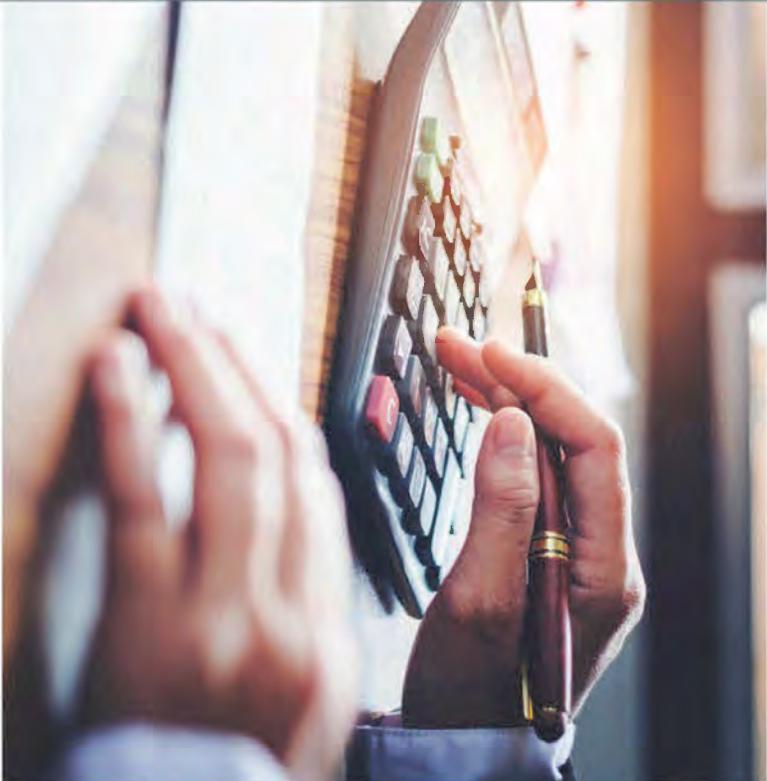
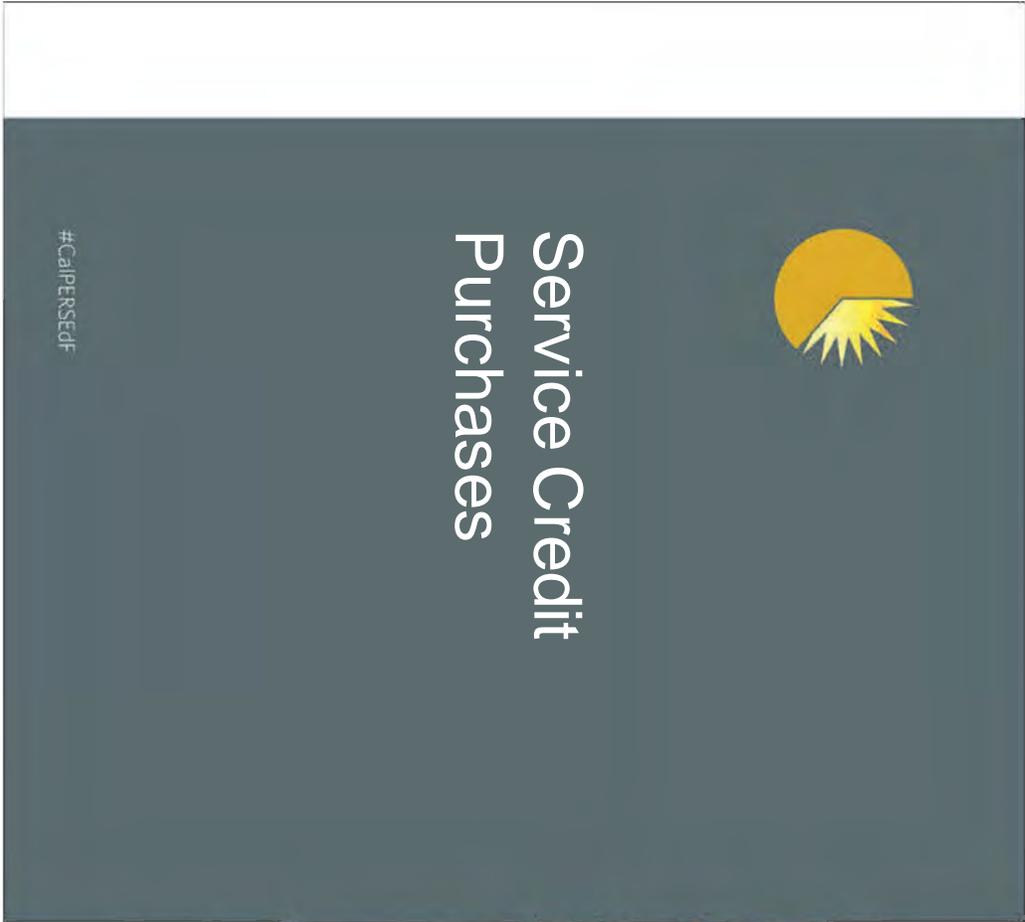
	Start Date	EndDate	Posted Service Credit	Cumulative Staff	Pay Rate Type	Pay Rate	Earnings	Special Compensation
Retroactive Sp Comp Adjustment	06/01/2011	06/30/2017	0.000000	Posted		\$0.00	\$0.00	\$100.00
Credited Service	06/01/2011	06/30/2017	0.100760	Posted	Hourly	\$21.90	\$3,795.41	\$0.00
Retroactive Sp Comp Adjustment	05/01/2011	05/31/2017	0.000000	Posted		\$0.00	\$0.00	\$100.00
Credited Service	05/01/2011	05/31/2017	0.100760	Posted	Hourly	\$21.90	\$3,795.41	\$0.00
Retroactive Sp Comp Adjustment	04/01/2011	04/30/2017	0.000000	Posted		\$0.00	\$0.00	\$100.00
Credited Service	04/01/2011	04/30/2017	0.100760	Posted	Hourly	\$21.90	\$3,795.41	\$0.00
Credited Service	03/01/2011	03/31/2017	0.100760	Posted	Hourly	\$21.90	\$3,795.41	\$0.00
Retroactive Sp Comp Adjustment	03/01/2017	03/31/2017	0.000000	Posted		\$0.00	\$0.00	\$100.00



#CalPERSEdf

Split RSAs and RSCs if there are:

- Missing earned periods
- Missing days in an earned period
- Inconsistent earnings
- Multiple fiscal years
- Discrepancies between your records and payroll report summary





#CalPERSEdf

Reporting service credit purchase deductions

- CalPERS will send you an authorization to start payroll deductions based on the member's election
- Deduct the specific dollar amount, number of payments, and tax type on the authorization form
- Track the number of payments deducted
- Contact CalPERS if you encounter an error when reporting the service credit purchase deduction

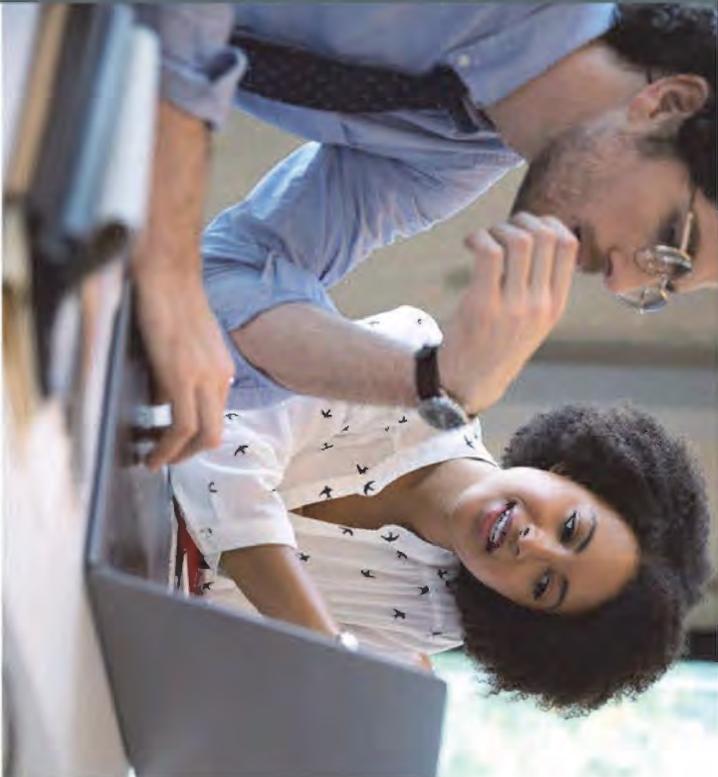
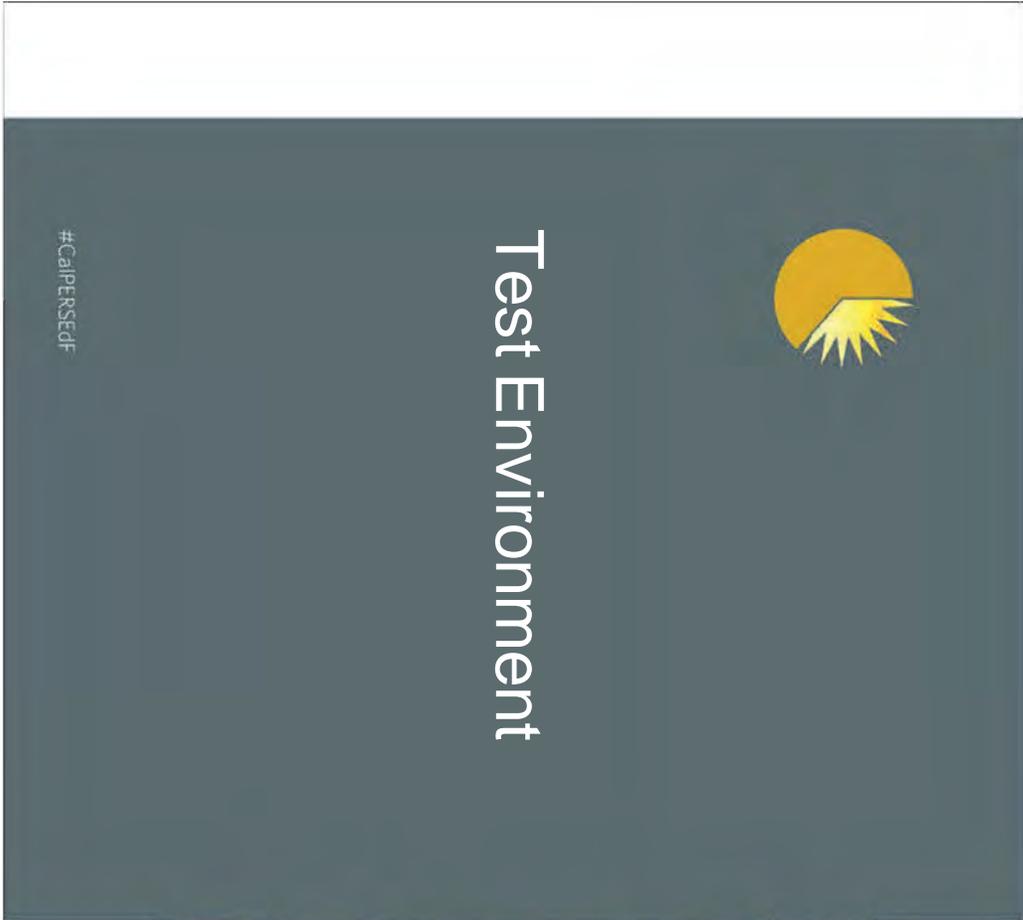


Exhibit 19
PERS448



#CalPERSEdF

What is the test environment?

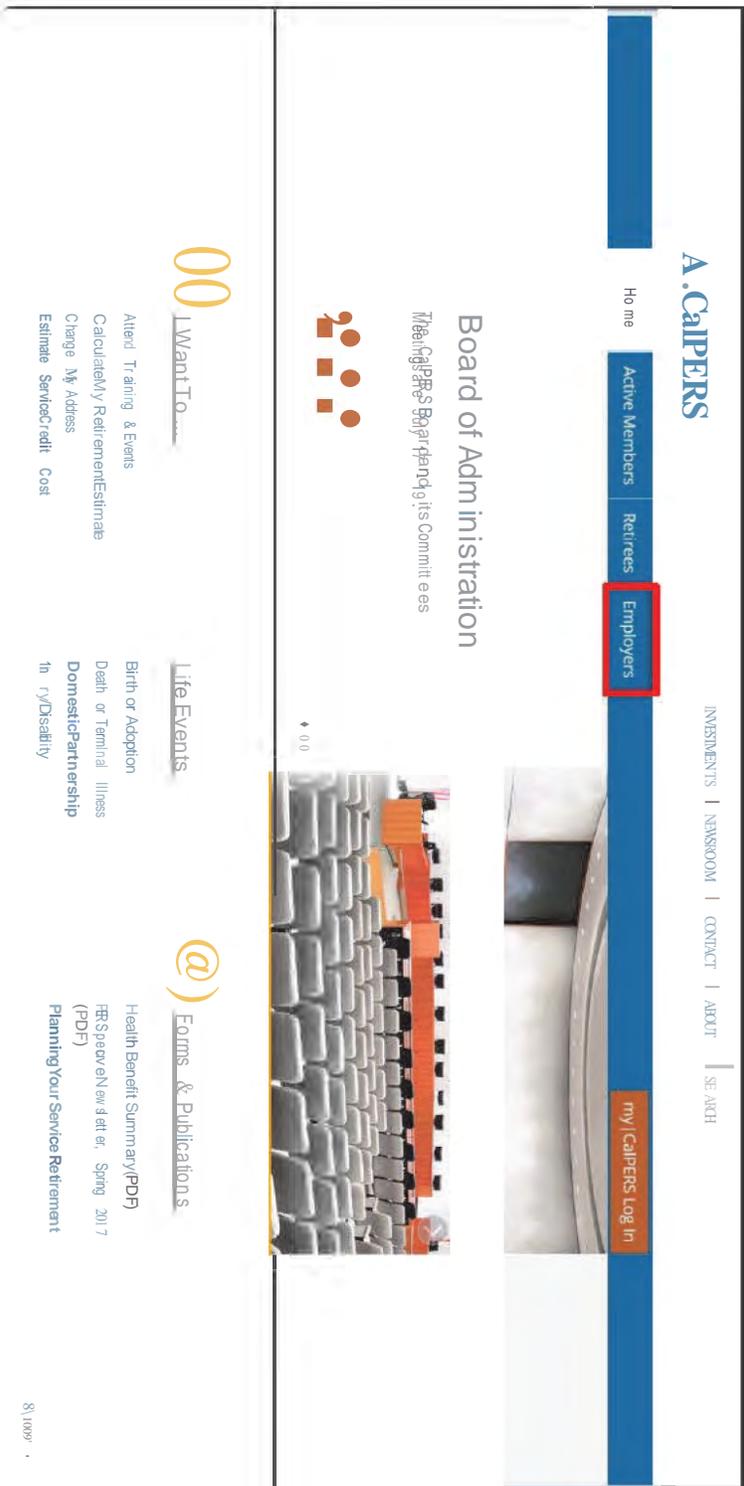
- Mock of my|CalPERS
- Refreshed monthly
- Test uploading and adjustments
- No impact to participant's account



#CalPERSEdF

How to access

- Call CalPERS to request access
 - Can add access for other employees
- Log on via www.calpers.ca.gov
 - my|CalPERS Technical Requirements



[INVESTMENTS](#) | [NEWSROOM](#) | [CONTACT](#) | [ABOUT](#) | [SEARCH](#) 0.

A. CalPERS



[Actuarial Services](#) | [Benefit Programs](#) | [Contracts](#) | [Fund Valuations](#) | [ERS Technical Requirements](#) | [Policies & Procedures](#)

myCalPERS Technical Requirements

myCalPERS Employer Reports (Cognos)
System Access Administrators
Technical Resources

Electronic Funds Transfer Mandate
Ensure your retirement contribution payments are processed timely by complying with the upcoming electronic funds transfer (EFT) mandate.
[View Circular Letter PDF](#)

myCalPERS will be unavailable from 8:00 p.m. on July 19 until 1:00 a.m. on July 20

Overview

- Login to myCalPERS. No access the file in the test environment.
- Use the myCalPERS resources to download and review the XML files for reporting.
- To conduct business through myCalPERS, you are authorized to designate a system access administrator to assign and reset user names and passwords, change access roles, and lock rights to the system.
- Watch you learn more myCalPERS through Employer Training Classes.
- Within myCalPERS, you can use the Cognos application to query your agency's data and generate reports.

Admitted 19
Attachment G
CalPERS' Exhibit 19
Page 52 of 62

Skip to: Content | Footer | Welcome | Help | Contact Us | CalPERS | Log out
This is the File Readiness Testing environment.

my|CalPERS

Home Profile Reporting Person Information Education Other Organizations

My Home Requests

Common Tasks

Menu

- Person Search
- Contact Personal Security Settings

My Cases					View More Actions»
Case ID	Case Title	Case Type	Program	Status	
2361498	VRC Case	Valuation Request Case		Open	
2268657		Initiate Resolution		Closed	
2043277	Employer Assessment Detail	Business Partner Review	CalPERS	Closed	
44231		Initiate SIP Agreement		Closed	
49806		Initiate Retirement Contract		Closed	



Survey

- Appears every 90 days
- Provide feedback about the payroll experience
- Give ideas for system enhancements

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Home Active Members Retirees **Employers** my|CalPERS Log In

2019 Health Plan Changes

Learn about the upcoming changes now so you can make the best choice during Open Enrollment.

[Get The Details](#)

I Want To . . .

- [Attend Training & Events](#)
- [Calculate My Retirement Estimate](#)
- [Estimate Service Credit Cost](#)
- [Find a Job](#)
- [Learn About Power of Attorney](#)
- [Plan My Financial Future](#)
- [Update My Beneficiary](#)
- [View Health Plan Rates](#)
- [Visit a Regional Office](#)

[View All](#)

Life Events

- [Birth or Adoption](#)
- [Death or Terminal Illness](#)
- [Domestic Partnership](#)
- [Injury/Disability](#)
- [Leave of Absence](#)
- [Leaving CalPERS Membership](#)
- [Marriage or Divorce](#)
- [Name or Address Changes](#)
- [Retirement](#)
- [Returning to Work](#)

[View All](#)

Forms & Publications

- [Health Benefit Summary \(PDF\)](#)
- [Health Benefit Plan Enrollment Form \(Active\) \(HBD-12\) \(PDF\)](#)
- [PERSpective Newsletter, Spring 2018 \(PDF\)](#)
- [Planning Your Service Retirement \(PUB 1\) \(PDF\)](#)
- [Service Credit Purchase Options \(PUB 12\) \(PDF\)](#)
- [Special Power of Attorney \(PDF\)](#)
- [Retirement Allowance Estimate Request \(PDF\)](#)

[View All](#)

my|CalPERS

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Home Active Members Retirees **Employers** my|CalPERS Log In

Actuarial Services | Benefit Programs | Contracts **my|CalPERS Technical Requirements**

Policies & Procedures

my|CalPERS Technical Requirements

- my|CalPERS Employer Reports (Cognos)
- System Access Administrators
- System Enhancements**
- Technical Resources

Running Your Cognos Reports

The my|CalPERS Employer Reports (Cognos) portal has a new look. Navigate the enhancements with our updated guide.

[Get the Guide](#)

Overview

- Log in to my|CalPERS to access the [file readiness test environment](#).
- Our [technical resources](#) consist of documents and tools needed to develop XML files for reporting.
- To conduct business through my|CalPERS, your organization must designate a system access administrator to assign and reset usernames and passwords, change access roles, and lock rights to the system.
- We help you learn to use my|CalPERS through [Employer Training Classes](#).
- Within my|CalPERS, you can use the Cognos application to query your agency's data and generate reports.

CalPERS

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SEARCH

Home | Active Members | Retirees | Employers | my|CalPERS Log In

Actuarial Services | Benefit Programs | Contracts | my|CalPERS Technical Requirements | Policies & Procedures

Home > Employers > my|CalPERS Technical Requirements > System Enhancements

System Enhancements

Access the link below to view the my|CalPERS system enhancements implemented to improve functionality and efficiency when conducting business with CalPERS.

2018:

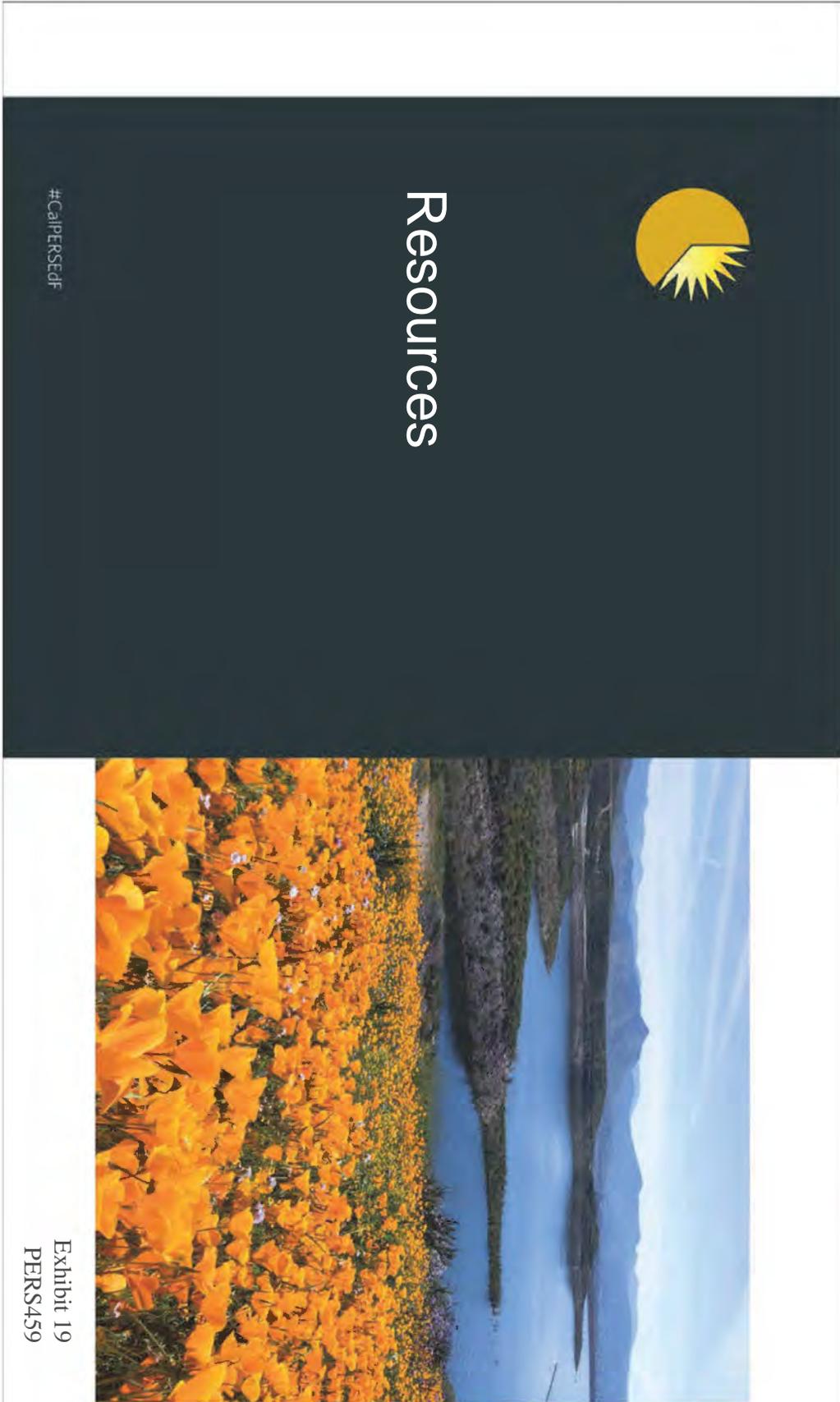
- June 16 Release
- April 21 Release
- March 3 Release
- January 20 Release

my|CalPERS Technical Requirements

- my|CalPERS Employer Reports (Cognos)
- System Access Administrators
- System Enhancements
- Technical Resources

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The slide features a dark blue background. At the top center is the CalPERS logo, a yellow sun partially obscured by a white mountain peak. Below the logo, the word "Resources" is written in a large, white, sans-serif font. In the bottom right corner, the hashtag "#CalPERSEdF" is written in a smaller, white, sans-serif font. The bottom half of the slide is a landscape photograph showing a field of bright yellow flowers in the foreground, a body of water in the middle ground, and mountains in the background under a blue sky.



#CalPERSedf

Resources

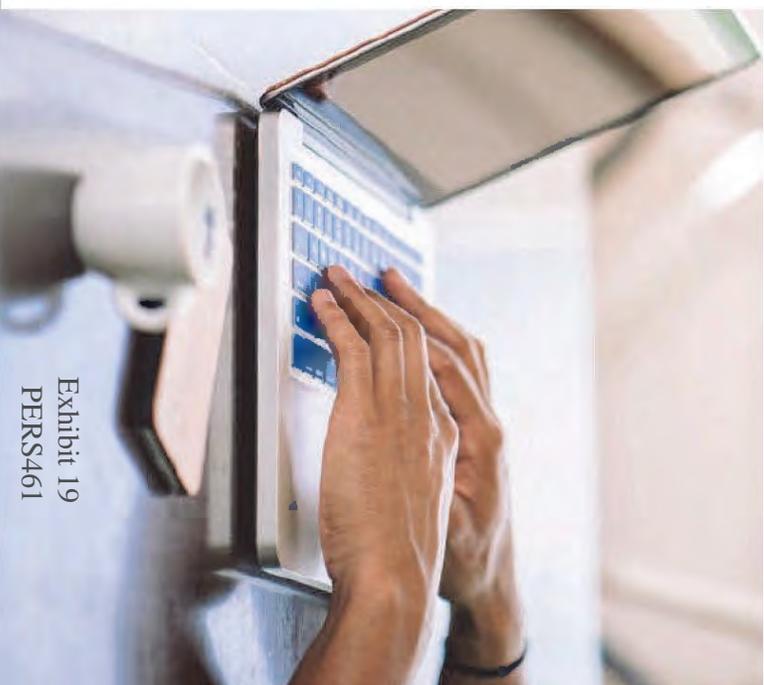
- Public Agency & Schools Reference Guide
- Student guides 104, 204, and my|CalPERS Employer Reports (Cognos)
- Customer Contact Center
 - **888 CalPERS** (or **888-225-7377**)
 - Inquiry via my|CalPERS at **my.calpers.ca.gov**
- Assigned payroll analyst

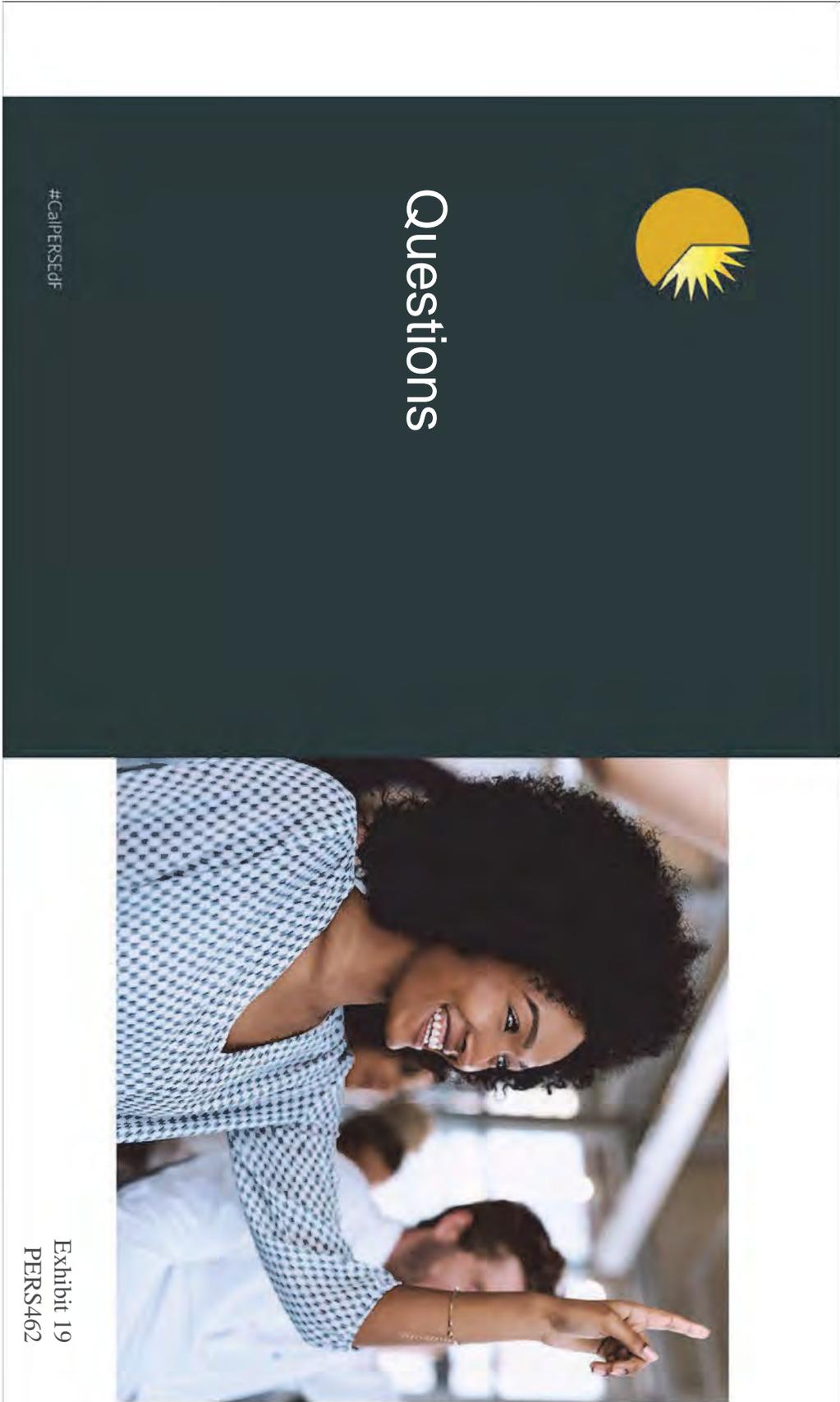


#CalPERSedf

Employer Education

- Business Rules
 - WHY do I?
 - Laws and regulations
- myCalPERS
 - HOW do I?
 - System processes
- Computer Based Training
 - Convenient online access
 - Available 24/7







#CalPERSEdF

Subject matter experts

- Danielle Sartain,
Associate Governmental Program Analyst
- Carlos Velazquez,
Associate Governmental Program Analyst

EXHIBIT 20

Participant Name: [REDACTED] CalPERS ID: [REDACTED]

Program Details	
Program: CalPERS Status: Retired	Account Type: Member Member Name: [REDACTED]

Service History By Fiscal Year								View More Actions»
Fiscal Year	Earnings	Special Compensation	Current Fiscal Year Hours Reported	Service Credit	Taxed Contributions	Tax Deferred Contributions	Service Credit Available	1959 Survivor
2012/2013	\$40,860.52	\$0.00	0.00	1.000	\$0.00	\$2,860.23	No	\$0.00

Display Criteria

To display service history, select the appointment, current status, and service type, then select the Display button.

Appointment: 1164090 : Tustin Unified School District - Miscellaneous - 01/01/2001 - 01/31/2015

Current Status:

Service Type: Display Payroll Records with Zero Amounts Reported

Service History												View More Actions»
Service Type	Start Date	End Date	Posted Service Credit	Current Status	Pay Rate Type	Pay Rate	Earnings	Special Compensation	Taxed Contributions	Tax Deferred Member Paid Contributions	Tax Deferred Employer Paid Contributions	
Credited Service	06/01/2013	06/30/2013	0.064762	Posted	Monthly	\$4,002.00	\$2,591.78	\$0.00	\$0.00	\$181.42	\$0.00	
Credited Service	05/01/2013	05/31/2013	0.085714	Posted	Monthly	\$4,002.00	\$3,430.29	\$0.00	\$0.00	\$240.12	\$0.00	
Credited Service	04/01/2013	04/30/2013	0.095238	Posted	Monthly	\$4,002.00	\$3,811.43	\$0.00	\$0.00	\$266.80	\$0.00	
Credited Service	03/01/2013	03/31/2013	0.090476	Posted	Monthly	\$4,002.00	\$3,620.86	\$0.00	\$0.00	\$253.46	\$0.00	
Credited Service	02/01/2013	02/28/2013	0.100000	Posted	Monthly	\$4,002.00	\$4,002.00	\$0.00	\$0.00	\$280.14	\$0.00	
Credited Service	01/01/2013	01/31/2013	0.100000	Posted	Monthly	\$4,002.00	\$4,002.00	\$0.00	\$0.00	\$280.14	\$0.00	
Credited Service	12/01/2012	12/31/2012	0.100000	Posted	Monthly	\$4,002.00	\$4,002.00	\$0.00	\$0.00	\$280.14	\$0.00	
Credited Service	11/01/2012	11/30/2012	0.100000	Posted	Monthly	\$4,002.00	\$4,002.00	\$0.00	\$0.00	\$280.14	\$0.00	
Credited Service	10/01/2012	10/31/2012	0.100000	Posted	Monthly	\$4,002.00	\$4,002.00	\$0.00	\$0.00	\$280.14	\$0.00	
Credited Service	09/01/2012	09/30/2012	0.100000	Posted	Monthly	\$4,002.00	\$4,002.00	\$0.00	\$0.00	\$280.14	\$0.00	
Credited Service	08/01/2012	08/31/2012	0.021814	Posted	Hourly	\$12.18	\$457.00	\$0.00	\$0.00	\$31.99	\$0.00	
Credited Service	08/01/2012	08/31/2012	0.028571	Posted	Monthly	\$4,002.00	\$1,143.43	\$0.00	\$0.00	\$80.04	\$0.00	
Credited Service	08/01/2012	08/31/2012	0.039266	Posted	Hourly	\$12.18	\$822.60	\$0.00	\$0.00	\$57.58	\$0.00	
Credited Service	07/01/2012	07/31/2012	0.046356	Posted	Hourly	\$12.18	\$971.13	\$0.00	\$0.00	\$67.98	\$0.00	

1 MATTHEW G. JACOBS, GENERAL COUNSEL
CHARLES GLAUBERMAN, SBN 261649
2 CALIFORNIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM
Lincoln Plaza North, 400 "Q" Street, Sacramento, CA 95811
3 P. O. Box 942707, Sacramento, CA 94229-2707
Telephone: (916) 795-3675
4 Facsimile: (916) 795-3659

5 Attorneys for California Public
Employees' Retirement System
6
7

8 BOARD OF ADMINISTRATION

9 CALIFORNIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM

10 In the Matter of the Appeal of the Full Time) AGENCY CASE NO. 2020-0436
Payrate Reporting of)
11) OAH NO. 2020090431
TUSTIN UNIFIED SCHOOL DISTRICT,)
12)
Respondent.) **CalPERS' REQUEST FOR**
13) **OFFICIAL NOTICE**
14) Hearing Location: San Diego/Virtual
15)
16)

17 TO THE COURT, ALL COUNSEL AND PARTIES OF RECORD:

18 Petitioner California Public Employees' Retirement System (CalPERS) hereby
19 requests Official Notice pursuant to California Government Code ("Government Code")
20 section 11515 and California Evidence Code ("Evidence Code") section 452 be taken
21 of the following documents.

22 ///
23 ///
24 ///
25 ///

- 1 A. CalPERS Agenda Item 4-B in Support of Assembly Bill 2177, dated May 16,
- 2 2000.
- 3 B. Assembly analysis for AB 2177 from August 25, 2000.
- 4 C. Senate analysis for AB 2177 from August 25, 2000.
- 5 D. Government Code section 20636.1 from 2001 (AB 2177 as passed).
- 6 E. Assembly analysis for AB 966 from June 8, 2009.
- 7 F. Government Code section 20636.1 from 2009 (AB 966 as passed).

8 Respectfully submitted,

9 BOARD OF ADMINISTRATION, CALIFORNIA
10 PUBLIC EMPLOYEES' RETIREMENT SYSTEM

11 *Charles Glauberman*

12 Dated: September 1, 2021

13 CHARLES GLAUBERMAN, SENIOR ATTORNEY

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Office of Governmental Affairs
P.O. Box 942720
Sacramento, CA 94229-2720
Telecommunications Device for the Deaf - (916) 326-3240
(916) 326-3689, FAX (916) 326-3270

May 16, 2000

AGENDA ITEM 4-B

TO: MEMBERS OF THE BENEFITS AND PROGRAM ADMINISTRATION COMMITTEE

I. **SUBJECT:** Assembly Bill 2177 (Assembly P.E.R. & S. S. Committee) – As Introduced 2/23/00
Compensation and service credit for school members

Sponsored by the California School Employees Association

II. **PROGRAM:** Legislation

III. **RECOMMENDATION:** Support, with amendments

IV. ANALYSIS:

This bill proposes to clarify and standardize reporting of compensation and service of school employees, and to hold school districts accountable for failure to report as required.

A member's service retirement is calculated based on the member's age, service credit, and final compensation. Service credit and final compensation are both derived from compensation reported by the employer. Generally, each employee's "payrate" – the amount per hour, day, or month the employee is paid – is compared to actual reported earnings to determine the amount of service credit the employee has earned. However, a full year of service is credited for (a) ten months of service for persons paid monthly, (b) 215 days of service for persons paid on a daily basis, (c) 1720 hours of service for employees paid on an hourly basis, and (d) an academic year for those employed on an academic year basis. Reported earnings for the highest one or three years is used to determine an employee's final compensation.

Existing law provides that "overtime" is not to be reported as compensation. Compensated work in excess of the hours considered normal for employees on a full-time basis is considered overtime work (Government Code section 20635). CalPERS Board has established a policy that states full-time employment for school members shall be no less than 34 hours per week and shall not exceed 60

Members of the Benefits and Program Administration Committee
May 16, 2000

hours per week. Some employers consider work to be overtime only if over 40 hours in a week, while others consider work in excess of regularly scheduled part-time work (i.e., over a regularly scheduled 4 hours per day or during summer school) to be overtime for the purpose of reporting compensation. In Service Employees International Union vs. Sacramento City Unified School District (1984) 151 Cal. App.3rd 705, the court upheld a school district's position that compensation earned for part-time employees beyond their normal work schedule is overtime and not subject to retirement contributions. This decision appears to support the variation in practices from district to district in reporting compensation to CalPERS.

The sponsor of this bill suggests that part-time school employees are treated inequitably because of the discretion in reporting. Employees who work the same number of hours in different school districts can receive different amounts of service credit depending on how payroll information is submitted to CalPERS. Consequently, part-time school members who work the same number of hours at the same pay scale for different school districts can receive different retirement allowances.

This bill proposes to standardize the reporting of compensation of school employees by providing that non-reportable "overtime" for these employees is only work in excess of 40 hours per week. This will effectively ensure that school employees receive service credit for work up to 40 hours per week, and that the compensation for this work is included in the calculation of their final compensation.

The bill will also require a school district that fails to timely pay the required employer contributions to pay all arrears costs, plus administrative costs of \$500 per member.

Finally, the bill will restrict the provision giving a full year of service credit for an academic year for those employed on an academic year basis to employees of the University of California or California State University system. As a result, the statutes would not specify what constitutes one year of service credit for school members working on an academic year basis.

Staff recommends that the Board support AB 2177 which will clarify and standardize reporting of compensation and service of school employees. The bill will require some technical, clarifying amendments to accomplish the objectives of the sponsor. Staff is working with the sponsor to craft appropriate amendments.

V. STRATEGIC PLAN:

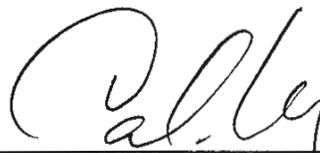
This item is not a specific product of the Strategic Plan, but is part of the regular and ongoing workload of the Office of Governmental Affairs.

Members of the Benefits and Program Administration Committee
May 16, 2000

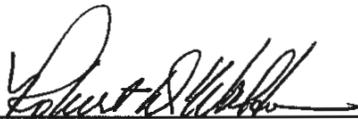
VI. RESULTS/COSTS:

Program Costs - No data currently exists on the amount of service currently excluded from reporting because it is considered overtime that would now be reportable under this bill. However, staff has estimated that for each one percent increase in reported compensation, the present value of benefits would increase by \$177.3 million, the accrued liability to the School Fund would increase by \$107.2 million, and the school employer contribution rate would increase by 0.1%. The school pool currently has excess assets sufficient to pay employer costs for 18 years. An increase in school employer liability resulting from this bill would reduce the number of years that the surplus will pay employer costs.

Administrative Costs - Minor and absorbable. Costs will be limited to revision of the procedure manual provided to employers and additional training that may be requested by school employers.



Casey L Young, Chief
Office of Governmental Affairs



Robert D. Walton
Assistant Executive Officer
Governmental Affairs, Planning & Research

CA B. An., A.B. 2177 Assem., 8/25/2000

California Bill Analysis, Assembly Floor, 1999-2000 Regular Session, Assembly Bill 2177

August 25, 2000
California Assembly
1999-2000 Regular Session

CONCURRENCE IN SENATE AMENDMENTS

AB 2177 (Public Employees)

As Amended August 25, 2000

Majority vote

ASSEMBLY: 49-27 (May 30, 2000) SENATE: 24-12 (August 28, 2000)

Original Committee Reference: P.E.R. & S.S.

SUMMARY: Clarifies and standardizes reporting of compensation and service for school employee members of the Public Employees' Retirement System (CalPERS) and requires school employers to pay employer contributions in a timely manner. Specifically, this bill:

- 1) Specifies that for school members of CalPERS, overtime is the service performed by the employee in excess of 40 hours or work per week for which compensation is received.
- 2) Specifies that school members of CalPERS shall receive one year of service credit for 1,720 hours of service performed in a fiscal year.
- 3) Specifies that any school employer that fails or refuses to the required employer contributions in a timely manner will be required to pay all arrears costs for those contributions plus an administrative costs of \$500 per member.
- 4) Clarifies that the current provision giving a full year of service credit for an academic year for persons employed on an academic year basis only applies to employees of the University of California or California State University (CSU) system.

The Senate amendments:

- 1) Eliminate, prospectively, the Social Security offset for classified school employees who participate in the federal Social Security system.
- 2) Include within the scope of representation for CSU employees any retirement benefits currently available to state members of CalPERS.
- 3) Provide that, if not in conflict with a memorandum of understanding between CSU and specified CSU police department employees, those members will be subject to a contribution rate of 8% of compensation in excess of \$863 per month which is the same as the contribution rate for state peace officer/firefighter members.
- 4) Add provisions to avoid "chapering out" problems with AB 2642 (Calderon) and SB 1396 (Burton).

EXISTING LAW provides that CalPERS members receive a full year of service credit for a) ten months of service for persons paid monthly; b) 215 days of service for persons paid on a daily basis; c) 1,720 hours of service for employees paid on an hourly basis; and, (d) an academic year for those employed on an academic year basis.

Existing law also provides that "overtime" is not to be reported as compensation. Overtime is defined as work in excess of the hours considered normal for employees on a full time basis.

AS PASSED BY THE ASSEMBLY, this bill clarified and standardized reporting of compensation and service for school employee members of CalPERS and requires school employers to pay employer contributions in a timely manner.

FISCAL EFFECT: CalPERS estimates that each one percent increase in reported employee compensation will increase liability to the School Fund by \$107.2 million. The exact amount of classified school employee overtime that the bill would make eligible for retirement service credit is unknown.

COMMENTS: According to CalPERS, overtime work is considered to be hours in excess of what the employer considers to be full time for the position. This interpretation has resulted in inconsistent reporting among employers.

This bill's sponsors, the California School Employees' Association, contend that part-time school employees are being treated inequitably because of the discretion in reporting. Employees who work the same number of hours in different school districts can receive different amounts of service credit depending on how payroll information is submitted to CalPERS. This can then result in part-time school members who worked the same number of hours at the same pay scale for different school districts receiving different retirement allowances.

By standardizing the reporting of compensation for school employees, this bill will ensure that school employees receive service credit for work up to 40 hours per week, and that the compensation received for this work is included in calculating their retirement allowance.

Analysis Prepared by: Karon Green / P.E., R. & S.S. / (916)319-3957

FN: 0006699

CA B. An., A.B. 2177 Assem., 8/25/2000

CA B. An., A.B. 2177 Sen., 8/25/2000

California Bill Analysis, Senate Floor, 1999-2000 Regular Session, Assembly Bill 2177

August 25, 2000
California Senate
1999-2000 Regular Session

SENATE RULES COMMITTEE

Office of Senate Floor Analyses

THIRD READING

Bill No: AB 2177

Author: Assembly Pub. Employ., Retire. & Social Security Comm.

Amended: 8/25/00 in Senate

Vote: 21

SENATE PUBLIC EMP. & RET. COMMITTEE: 3-1, 6/26/00

AYES: Ortiz, Karnette, Soto

NOES: Haynes

SENATE APPROPRIATIONS COMMITTEE: 8-4, 8/23/00

AYES: Johnston, Alpert, Bowen, Burton, Escutia, Karnette, Perata, Vasconcellos

NOES: Johnson, Kelley, Leslie, Mountjoy

ASSEMBLY FLOOR: 49-27, 5/30/00 - See last page for vote (APPLIES TO SECTIONS 1 AND 2 OF THE BILL)SUBJECT: School employees' retirement: contributionsSOURCE: California School Employees AssociationDIGEST: This bill adds retirement benefits to the scope of bargainable benefits for California State University Police. Any benefit bargained to will subsequently require legislation.

This bill also eliminates the Social Security offset for classified school employees who participate in the federal Social Security system prospectively, and standardizes the reporting of compensation of school employees with regards to the definition of "overtime."

ANALYSIS:School Employees: Compensation Earnable

Existing Public Employee's Retirement System (PERS) law provides that:

Members receive a full year of service credit for (1) ten months of service for persons paid monthly, (2) 215 days of service for persons paid on a daily basis, (3) 1,720 hours of service for employees paid on an hourly basis, and (4) an academic year, for those employed on an academic year basis.

“Overtime” is not to be reported as compensation. Overtime is defined as work in excess of the hours considered normal for employees on a full time basis.

This bill:

- 1.Specifies that for school members of PERS, overtime is the service performed by the employee in excess of 40 hours of work per week for which compensation is received.
- 2.Specifies that any school employer that fails or refuses to pay the required employer contributions in a timely manner will be required to pay all arrears costs for those contributions plus an administrative cost of \$500 per member.
- 3.Clarifies that the current provision giving a full year of service credit for an academic year for persons employed on an academic year basis only applies to employees of the University of California (UC) or California State University (CSU) system.

School Employees: Social Security Offset

Existing PERS law provides that classified school employee members, who are members of the federal Social Security, pay a monthly PERS contribution of 7% not on their full salary, but on the amount above \$133.33. When the member's retirement allowance is computed, the payrate on which the retirement allowance is based is reduced by \$133.33. This results in a smaller PERS retirement allowance than for those members not subject to Social Security.

This reduction in contributions and benefits is a remnant of the attempt to “coordinate” Social Security and PERS pension benefits in 1959. At that time, the reduction was a full one-third of employees' earnings subject to the Social Security wage base of \$4,800 per year (i.e., \$4,800/12 months/3 = \$133.33). The level, however, has not been adjusted over time, and now has become more of an administrative burden than a meaningful coordination with Social Security. (In 1980, PERS local contracting agencies were given the option of eliminating this “Social Security offset” in their plans, and 21 agencies have contracted to do so.)

This bill eliminates the Social Security offset for school employees, resulting in an increase in school member contributions by up to \$9.33 per month and an increase in the service retirement allowance (e.g. \$2.67 per month more for each year of service at age 60).

CSU Safety Employees: Coverage Under the PERS “POFF” 3% at Age 50 Formula

Existing PERS law provides that:

- 1.CSU safety employee members of PERS are covered by the old “POFF” 2% at age 50 formula.
- 2.Chapter 555 of 1999 increased the “POFF” formula for certain eligible state safety members from 2% at age 50 to 3% at age 50.

This bill provides the PERS state “POFF” 8% of compensation in excess of \$863 per month to CSU police officers, if agreed to in a Memoranda of Understanding collectively bargained between CSU management and safety employees.

Creditable Service

According to PERS, overtime work is considered to be hours in excess of what the employer considers to be full time for the position. This interpretation has resulted in inconsistent reporting among employers.

The Senate Revenue and Taxation Committee was advised that this bill would reverse an Appellate Court decision. In Service Employees International Union vs. Sacramento City Unified School District (1984), the court upheld the school district's

position that compensation earned for part-time employees beyond their normal work schedules is overtime and not subject to retirement contributions. This bill would reverse this decision.

Social Security offset

The Senate Public Employment and Retirement Committee was advised that school employers have expressed a desire to eliminate this Social Security offset as a means of reducing their administrative costs.

Currently, when a member works part time for more than one school employer, the \$133.33 monthly earnings reduction is applied against their earnings with each employer. This results in a contribution shortage that must be corrected by one or more of the employers, as the employers are frequently unaware that the employee is employed by another agency.

This bill is double-joined with SB 1396 (Burton) and AB 2642 (Calderon) and will take effect if all three are enacted and become effective on or before January 1, 2002, and this bill is enacted last.

FISCAL EFFECT: Appropriation: Yes Fiscal Com.: Yes Local: No

PERS estimates that each one percent increase in reported employee compensation will increase liability to the School Fund by \$107.2 million. The exact amount of classified school employee overtime that this bill would make eligible for retirement service credit is unknown.

SUPPORT: (Verified 8/24/00)

California School Employees Association (source)

California Federation of Teachers

California Independent Public Employees Legislative Council

California Teachers Association

Retired Public Employees' Association

California Public Employees' Retirement System

OPPOSITION: (Verified 8/24/00)

Department of Finance

ARGUMENTS IN SUPPORT: The sponsors contend that part-time school employees are being treated inequitably because of the discretion in reporting. Employees who work the same number of hours in different school districts can receive different amounts of service credit depending on how payroll information is submitted to PERS. This can then result in part-time school members who worked the same number of hours at the same pay scale for different school districts receiving different retirement allowances.

By standardizing the reporting of compensation for school employees, this bill will ensure that school employees receive service credit for work up to 40 hours per week, and that the compensation received for this work is included in calculating their retirement allowance.

ARGUMENTS IN OPPOSITION: The Department of Finance contends that:

1. This bill could result in a present value cost of \$799.8 million to the school retirement category and would result in additional costs to school employers through higher employer contribution rates in the future.
2. This bill circumvents the collective bargaining process and, thereby, reduces school employers' flexibility to administer their employee compensation programs to meet individual circumstances.

ASSEMBLY FLOOR:

AYES: Alquist, Aroner, Bock, Calderon, Cardenas, Cardoza, Cedillo, Corbett, Correa, Cunneen, Davis, Ducheny, Dutra, Firebaugh, Florez, Gallegos, Havice, Honda, Jackson, Keeley, Knox, Kuehl, Lempert, Longville, Lowenthal, Machado, Maldonado, Mazzoni, Migden, Nakano, Papan, Pescetti, Reyes, Romero, Scott, Shelley, Steinberg, Strom-Martin, Thomson, Torlakson, Villaraigosa, Vincent, Washington, Wayne, Wesson, Wiggins, Wildman, Wright, Hertzberg

NOES: Aanestad, Ackerman, Ashburn, Baldwin, Bates, Battin, Baugh, Brewer, Briggs, Campbell, Cox, Frusetta, House, Kaloogian, Leach, Leonard, Maddox, Margett, McClintock, Olberg, Oller, Robert Pacheco, Rod Pacheco, Runner, Strickland, Thompson, Zettel

TSM:cm 8/26/00 Senate Floor Analyses

SUPPORT/OPPOSITION: SEE ABOVE

CA B. An., A.B. 2177 Sen., 8/25/2000

West's Annotated California Codes
Government Code (Refs & Annos)
Title 2. Government of the State of California
Division 5. Personnel (Refs & Annos)
Part 3. Public Employees' Retirement System (Refs & Annos)
Chapter 7. Compensation (Refs & Annos)

This section has been updated. [Click here for the updated version.](#)

West's Ann.Cal.Gov.Code § 20636.1

§ 20636.1. Definitions; compensation earnable, payrate, certificated and noncertificated members, special compensation, group or class of employment, and final settlement pay; payrate and other compensation documents as public records

Effective: January 1, 2001 to December 31, 2009

(a) Notwithstanding Section 20636, and Section 45102 of the Education Code, “compensation earnable” by a school member means the payrate and special compensation of the member, as defined by subdivisions (b) and (c), and as limited by Section 21752.5.

(b)(1) “Payrate” means the normal monthly rate of pay or base pay of the member paid in cash to similarly situated members of the same group or class of employment for services rendered on a full-time basis during normal working hours. For noncertificated members, where the normal work schedule is less than 40 hours per week, payments for additional services rendered, not to exceed 40 hours per week, shall be reported as compensation earnable for all months of the year in which work is performed. “Payrate,” for a member who is not in a group or class, means the monthly rate of pay or base pay of the member, paid in cash and pursuant to publicly available pay schedules, for services rendered on a full-time basis during normal working hours, subject to the limitations of paragraph (2) of subdivision (e).

(A) For the purposes of this section, “noncertificated members” shall mean members who retain membership under this system while employed with a school employer in positions not subject to coverage under the Defined Benefit Program under the State Teacher's Retirement System.

(B) For the purposes of this section, and Sections 20962 and 20966, “certificated members” shall mean members who retain membership under this system while employed in positions subject to coverage under the Defined Benefit Program under the State Teacher's Retirement System.

(2) The computation for any leave without pay of a member shall be based on the compensation earnable by him or her at the beginning of the absence.

(3) The computation for time prior to entering state service shall be based on the compensation earnable by him or her in the position first held by him or her in state service.

(c)(1) Special compensation of a school member includes any payment received for special skills, knowledge, abilities, work assignment, workdays or hours, or other work conditions.

(2) Special compensation shall be limited to that which is received by a member pursuant to a labor policy or agreement or as otherwise required by state or federal law, to similarly situated members of a group or class of employment that is in addition to payrate. If an individual is not part of a group or class, special compensation shall be limited to that which the board determines is received by similarly situated members in the closest related group or class that is in addition to payrate, subject to the limitations of paragraph (2) of subdivision (e).

(3) Special compensation shall be for services rendered during normal working hours and, when reported to the board, the employer shall identify the pay period in which the special compensation was earned.

(4) Special compensation may include the full monetary value of normal contributions paid to the board by the employer, on behalf of the member and pursuant to Section 20691, provided that the employer's labor policy or agreement specifically provides for the inclusion of the normal contribution payment in compensation earnable.

(5) The monetary value of any service or noncash advantage furnished by the employer to the member, except as expressly and specifically provided in this part, shall not be special compensation unless regulations promulgated by the board specifically determine that value to be "special compensation."

(6) The board shall promulgate regulations that delineate more specifically and exclusively what constitutes "special compensation" as used in this section. A uniform allowance, the monetary value of employer-provided uniforms, holiday pay, and premium pay for hours worked within the normally scheduled or regular working hours that are in excess of the statutory maximum workweek or work period applicable to the employee under Section 201 et seq. of Title 29 of the United States Code shall be included as special compensation and appropriately defined in those regulations.

(7) Special compensation does not include any of the following:

(A) Final settlement pay.

(B) Payments made for additional services rendered outside of normal working hours, whether paid in lump sum or otherwise.

(C) Any other payments the board has not affirmatively determined to be special compensation.

(d) Notwithstanding any other provision of law, payrate and special compensation schedules, ordinances, or similar documents shall be public records available for public scrutiny.

(e)(1) As used in this part, "group or class of employment" means a number of employees considered together because they share similarities in job duties, work location, collective bargaining unit, or other logical work related grouping. Under no circumstances shall one employee be considered a group or class.

(2) Increases in compensation earnable granted to any employee who is not in a group or class shall be limited during the final compensation period applicable to the employees, as well as the two years immediately preceding the final compensation period, to the average increase in compensation earnable during the same period reported by the employer for all employees who are in the same membership classification, except as may otherwise be determined pursuant to regulations adopted by the board that establish reasonable standards for granting exceptions.

(f) As used in this part, "final settlement pay" means any pay or cash conversions of employee benefits that are in excess of compensation earnable, that are granted or awarded to a member in connection with or in anticipation of a separation from employment. The board shall promulgate regulations that delineate more specifically what constitutes final settlement pay.

Credits

(Added by Stats.2000, c. 1030 (A.B.2177), § 3.)

West's Ann. Cal. Gov. Code § 20636.1, CA GOVT § 20636.1

Current with urgency legislation through Ch. 145 of 2021 Reg.Sess

CA B. An., A.B. 966 Assem., 6/8/2009

California Bill Analysis, Senate Committee, 2009-2010 Regular Session, Assembly Bill 966

June 8, 2009
California Assembly
2009-2010 Regular Session

SENATE PUBLIC EMPLOYMENT & RETIREMENT

BILL NO: AB 966 Lou Correa, Chair

PERS: ANNUAL TECHNICAL HOUSEKEEPING OMNIBUS BILLHISTORY : Sponsor: California Public Employees Retirement System (PERS) Prior legislation: annual billASSEMBLY VOTES : PER & SS 6-0 4/22/09 Appropriations 16-0 5/06/09 Assembly Floor 73-0 5/14/09SUMMARY : Would make several minor or technical amendments to various sections of the Government Code administered by PERS that are necessary for the continued efficient administration of the system.ANALYSIS :

- 1) This bill clarifies the language defining final compensation for member of specified bargaining units to make it clear that these provisions apply to member hired for the first time after January 1, 2007.
- 2) This bill clarifies that the final compensation period is 12 consecutive months for optional National Guard members.
- 3) This bill specifies that National Guard Service does not count as state service for the purpose of vesting for retiree health benefits in accordance with the original intent of the legislation.
- 4) This bill increases, from three to 10 years from the time David Felderstein Date: 5/26/09 Page 1 of discovery, the period of time in which PERS can recover overpayments due to the death of a retired member or beneficiary.
- 5) This bill permits PERS to purchase or construct a building outside the region to be used as an emergency or business continuity center.
- 6) This bill allows PERS to specify the manner in which a member must provide notice of a change in status in order to allow for electronic notification. David Felderstein Date: 5/26/09 Page 2
- 7) This bill clarifies that while the Department of Finance or the State Auditor are barred under existing law from duplicating PERS' periodic financial audits, they are not precluded from conducting other types of audits on the system.
- 8) This bill recodifies provisions concerning National Guard members in an appropriate subsection of the government code to enhance comprehension and administration.
- 9) This bill prohibits an employer from passing on to an employee costs associated with the employer's failure to enroll an employee into membership and requires an employer that fails to withhold and submit an employee's contributions within the applicable timeframe to notify PERS and to take no action until authorized by PERS.
- 10) This bill clarifies the standards for mandatory membership threshold for part-time employees so that simply meeting the threshold is sufficient.
- 11) This bill expands the authority of a contracting agency to amend its contract or previous contract amendments to provide different benefits with respect to service performed after the effective date of the contract amendment if provided to everyone in a classification, to the new local safety officer, local sheriffs and school safety member classifications.
- 12) This bill extends the prohibition on providing benefits to some, but not all members of a class to the new local safety officer and school safety member classifications. 13)

This bill clarifies the payroll reporting guidelines for school employees by defining the term “payrate” more clearly. Also addresses concerns regarding the correct terminology referring to classified school employees by removing the term “noncertificated.” 14)

This bill clarifies that the term “compensation earnable” as it is used in the part-time service section falls under the same definition of compensation earnable as used in other parts of the law. David Felderstein Date: 5/26/09 Page 3 15)

This bill removes the requirement that a member must have 20 years of state service in order to be eligible for partial service retirement. 16)

This bill specifies that the effective date of a retirement application submitted more than nine months after the member's discontinuance of state service is the first of the month in which the member's application is received at an office of the board or by an employee of PERS designate by the board. 17)

This bill authorizes PERS to bill any retired member whose warrant is insufficient to pay for benefits they are receiving. The amendments would clarify that this section applies equally to all members. 18)

This bill allows PERS to grant a retirement effective date earlier than the first day of the month in which the nonmember's application is received in PERS if the application is received within nine months of the requested effective date, eliminating the disparity between the guidelines for setting member and non-member retirement dates. 19)

This bill ensures that the benefits paid out to a member will never exceed the Internal Revenue Code Section 415 (IRC 415) limits, irrespective of other regulations regarding the payment of cost of living adjustments (COLAs). 20)

This bill lengthens the time frame, from 30 to 60 days, the open enrollment period for retiring state employees enrolled in flexible benefit plans to enroll in a PERS offered health plan. 21)

This bill clarifies how final benefit payments are to be paid following the death of a member of the Judges Retirement System (JRS) I or II if there is no estate. 22)

This bill requires reinstatement and forfeiture of allowance for JRS I and JRS II members elected or appointed to the bench after retirement. David Felderstein Date: 5/26/09 Page 4 23)

This bill makes several technical and non-substantive amendments to the Public Employees Retirement Law (PERS Law) necessary to avoid confusion in the administration of the laws.

BACKGROUND : The following information regarding this bill has been provided

by PERS .

1)Existing PERS law allows three years from the time of discovery to recover overpayments due to the death of a retired member or beneficiary. When this time period is insufficient for recovery, PERS is forced to write off such overpayments. If PERS is not informed immediately of a payee's death, the payments continue until PERS is notified. In many cases PERS identifies a payee death through a third-party vendor. This process can take some time, and multiple benefit payments may have been made prior to identifying these unreported deaths and stopping payments.

This bill provides a ten-year recovery period from the time of discovery of overpayments.

2)Existing PERS law restricts the location of any real property purchased for PERS' use to Sacramento County. Sound disaster preparedness planning requires that any emergency facility be located in such a location that no single event can render ineffective both PERS' headquarters and emergency centers. In order to avoid common risk factors associated with locating a recovery center in the same geographic area and meet PERS evolving business continuity operations,

This bill permits PERS to purchase or construct a building outside the region to be used as an emergency or business continuity center. David Felderstein Date: 5/26/09 Page 5

3)Existing PERS law requires the PERS board to conduct periodic financial audits of the system. It also bars the Department of Finance or the State Auditor from duplicating these audits.

This bill makes it clear that the language does not preclude the Department of Finance or State Auditor from conducting other types of audits on the system.

4)Existing PERS law currently, if an employer has failed to enroll an eligible employee into PERS membership within 90 days of qualifying when the employer knows or can reasonably be expected to have known of that eligibility, the employer is responsible for arrears of the member contributions and \$500 in administrative costs per member.

This bill clarifies that the employer is responsible for this cost and can't pass it back to the employee. Additionally,

existing PERS law provides the authority and processes in place to make the necessary adjustments when it becomes aware that less than the correct amount of contributions required of members, the state, or any contracting agency was paid. When an employer tries to make these adjustments on their own without adhering to PERS policies it can result in unnecessary administrative difficulties. To ensure that these situations are remedied as efficiently as possible,

This bill clarifies that an employer should contact PERS before taking corrective action.

5)Existing PERS law contains some confusing language regarding the mandatory membership threshold for part-time employees, and gives a threshold, but does not make it clear whether an employee simply needs to meet this threshold or much actually exceed it to qualify.

This bill makes clear that meeting the threshold is sufficient.

6)Existing PERS law, Government Code (GC) Section 20475, allows a PERS contracting agency to amend its contract or David Felderstein Date: 5/26/09 Page 6 previous amendments to its contract to provide different benefits or provisions or to provide any combination of those changes with respect to service performed after the effective date of the contract amendment as long as they are provided uniformly to everyone in a classification. Over the years as new classifications have been added to the PERS Law, GC Section 20475, has not been appropriately amended to include these new classifications, and currently this provision is not available to the member classifications of local safety officer or school safety member.

This bill allows GC Section 20475 to be applicable to any of the member classifications if the agency so elects by amendment to its contract. David Felderstein Date: 5/26/09 Page 7

7)Existing PERS law generally prohibits any contract or contract amendment from providing any retirement benefits for some, but not all, members of local miscellaneous, local police officer, local firefighter, county peace officer, or local safety officer classifications. Over the years as new classifications have been added to PERS Law, GC Section 20479, has not been appropriately amended to include these new classifications.

This bill adds the school safety member classification to the classifications prohibited from providing any retirement benefits only to select members.

8)This bill clarifies that the term "compensation earnable" as it is used in the part-time service section falls under the same definition of compensation earnable as used in other parts of the law. This change will impede efforts by part-time employees to artificially increase their retirement compensation.

9)Existing law provides the Partial Service Retirement, a program administered by the Department of Personnel Administration, which began in 1983 as a way to retain seasoned employees who otherwise planned to retire on a service retirement. The program allows employees to reduce their hours while drawing both a paycheck and a partial retirement allowance. The Partial Service Retirement Program has been modified over its lifespan. An earlier modification established the minimum age for participation at 50 with 20 years of service or the necessary years of service where the sum of the age plus service equaled or exceeded 65. In 2004, the Board adopted a regulation that defined "normal retirement age" in order to comply with prior IRS rulings. As a result, the qualifying age of 50 was replaced with "normal retirement age." At that time, the 20 year requirement should have been deleted. Therefore,

This bill deletes the 20 years of service requirement to participate in the Partial Service Retirement Program.

10)This bill clarifies provisions of

existing PERS law related to the retirement effective date used when a member's David Felderstein Date: 5/26/09 Page 8 application is received more than nine months after the date the member discontinued his/her state service, to provide that the effective date of a written application for retirement submitted to the board more than nine months after the member's discontinuance of state service will be the first of the month in which the member's application is received at an office of the board or by an employee of this system designated by the board.

11)Existing PERS law provides the ability to deduct premiums for certain expenses directly from a state retired member's retirement allowance or from the allowances and benefits, as specified, pursuant to regulations adopted by the board.

This bill authorizes PERS, at a member's request, to extend this same courtesy to non-state retirees. David Felderstein Date: 5/26/09 Page 9

12)This bill allows PERS to grant a retirement effective date earlier than the first day of the month in which the nonmember's application is received if the application is received within nine months of the requested effective date. Non-members are the former spouses of PERS members who have been awarded a community property account. Current law provides that a

nonmember retirement application becomes effective no earlier than the first day of the month in which the application is received by PERS. The only exception currently provided by law is for cases in which it can be demonstrated that the nonmember was incompetent to act on his or her behalf continuously from the date of dissolution or legal separation. In the case of PERS members who apply for disability or service retirement, an application can be made retroactive as long as it is received within nine months of the requested effective date. This disparity between the processes for members and nonmembers creates a benefit inequity for the nonmembers, as well as creating additional possibilities for misunderstandings and administrative appeals during the retirement process. 13)

This bill adds a new section of code in order to ensure that the benefits paid out to a member will never exceed the IRC 415 limits, irrespective of other regulations regarding the payment of COLAs. 14)

This bill lengthens the time frame, from 30 to 60 days, the open enrollment period for retiring state employees enrolled in flexible benefit plans to enroll in a PERS offered health plan. This change will make these provisions consistent with other laws regarding enrollment at the time of retirement. 14)

Existing Judges' Retirement System (JRS) law is silent on a particular issue there are provisions that provide for the JRL to be administered and governed pursuant to the PERS Law to the same extent and with the same effect as if those PERS Law provisions are in the JRL. Although it is appropriate to refer to the PERS Law, there are times when a David Felderstein Date: 5/26/09 Page 10 clarifying amendment is more appropriate to ease administration and member understanding. Both JRS I and JRS II provide for payment of an allowance or other benefit to the estate of a deceased member if there is not a survivor or designated beneficiary eligible to receive the payment. However, the law does not specify that the estate must be probated, nor does it provide direction for payment of the benefits if the estate is not probated.

This bill adds clarifying language to JRS I and JRS II on administering final payment of benefits to an estate, whether probated or not, consistent with the PERS Law. David Felderstein Date: 5/26/09 Page 11 15)

Existing PERS law does not permit a retired "elected officer" to serve without reinstatement to the same office he/she retired from and collect a pension from the portion of service based on that elective office.

This bill would add an express provision to the JRS Law to make it clear that any retired judge who is elected or appointed to the office as a judge as defined in JRS Law, must reinstate to active membership in JRS I or II. There is no intent to take away the rights of a judge to sit on assignment as provided by current provisions of law.

This bill requires reinstatement to active membership and suspension of the retirement allowances of JRS I and JRS II members elected or appointed to the bench after retirement.

COMMENTS :

1)Similar bill vetoed last year

This bill is similar to which was vetoed by the Governor due to the 2008-2009 State Budget delay.

2)SUPPORT : American Federation of State, County and Municipal Employees (AFSCME) California School Employees Association, AFL-CIO

3)OPPOSITION : None to date David Felderstein Date: 5/26/09 Page 12#David Felderstein Date: 5/26/09 Page 13

West's Annotated California Codes
Government Code (Refs & Annos)
Title 2. Government of the State of California
Division 5. Personnel (Refs & Annos)
Part 3. Public Employees' Retirement System (Refs & Annos)
Chapter 7. Compensation (Refs & Annos)

This section has been updated. [Click here for the updated version.](#)

West's Ann.Cal.Gov.Code § 20636.1

§ 20636.1. Definitions; payrate and other compensation documents as public records

Effective: January 1, 2010 to December 31, 2011

(a) Notwithstanding Section 20636, and Section 45102 of the Education Code, “compensation earnable” by a school member means the payrate and special compensation of the member, as defined by subdivisions (b) and (c), and as limited by Section 21752.5.

(b)(1) “Payrate” means the normal monthly rate of pay or base pay of the member paid in cash to similarly situated members of the same group or class of employment for services rendered on a full-time basis during normal working hours. For *** purposes of this part, for classified members, *** full-time employment is 40 hours per week, and payments for ** services rendered, not to exceed 40 hours per week, shall be reported as compensation earnable for all months of the year in which work is performed. “Payrate,” for a member who is not in a group or class, means the monthly rate of pay or base pay of the member, paid in cash and pursuant to publicly available pay schedules, for services rendered on a full-time basis during normal working hours, subject to the limitations of paragraph (2) of subdivision (e).

(A) For the purposes of this section, “classified members” shall mean members who retain membership under this system while employed with a school employer in positions not subject to coverage under the Defined Benefit Program under the State Teacher's Retirement System.

(B) For the purposes of this section, and Sections 20962 and 20966, “certificated members” shall mean members who retain membership under this system while employed in positions subject to coverage under the Defined Benefit Program under the State Teacher's Retirement System.

(2) The computation for any leave without pay of a member shall be based on the compensation earnable by him or her at the beginning of the absence.

(3) The computation for time prior to entering state service shall be based on the compensation earnable by him or her in the position first held by him or her in state service.

(c)(1) Special compensation of a school member includes any payment received for special skills, knowledge, abilities, work assignment, workdays or hours, or other work conditions.

(2) Special compensation shall be limited to that which is received by a member pursuant to a labor policy or agreement or as otherwise required by state or federal law, to similarly situated members of a group or class of employment that is in addition to payrate. If an individual is not part of a group or class, special compensation shall be limited to that which the board determines is received by similarly situated members in the closest related group or class that is in addition to payrate, subject to the limitations of paragraph (2) of subdivision (e).

(3) Special compensation shall be for services rendered during normal working hours and, when reported to the board, the employer shall identify the pay period in which the special compensation was earned.

(4) Special compensation may include the full monetary value of normal contributions paid to the board by the employer, on behalf of the member and pursuant to Section 20691, provided that the employer's labor policy or agreement specifically provides for the inclusion of the normal contribution payment in compensation earnable.

(5) The monetary value of any service or noncash advantage furnished by the employer to the member, except as expressly and specifically provided in this part, shall not be special compensation unless regulations promulgated by the board specifically determine that value to be "special compensation."

(6) The board shall promulgate regulations that delineate more specifically and exclusively what constitutes "special compensation" as used in this section. A uniform allowance, the monetary value of employer-provided uniforms, holiday pay, and premium pay for hours worked within the normally scheduled or regular working hours that are in excess of the statutory maximum workweek or work period applicable to the employee under Section 201 et seq. of Title 29 of the United States Code shall be included as special compensation and appropriately defined in those regulations.

(7) Special compensation does not include any of the following:

(A) Final settlement pay.

(B) Payments made for additional services rendered outside of normal working hours, whether paid in lump sum or otherwise.

(C) Any other payments the board has not affirmatively determined to be special compensation.

(d) Notwithstanding any other provision of law, payrate and special compensation schedules, ordinances, or similar documents shall be public records available for public scrutiny.

(e)(1) As used in this part, "group or class of employment" means a number of employees considered together because they share similarities in job duties, work location, collective bargaining unit, or other logical work-related grouping. Under no circumstances shall one employee be considered a group or class.

(2) Increases in compensation earnable granted to any employee who is not in a group or class shall be limited during the final compensation period applicable to the employees, as well as the two years immediately preceding the final compensation

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period, to the average increase in compensation earnable during the same period reported by the employer for all employees who are in the same membership classification, except as may otherwise be determined pursuant to regulations adopted by the board that establish reasonable standards for granting exceptions.

(f) As used in this part, "final settlement pay" means any pay or cash conversions of employee benefits that are in excess of compensation earnable, that are granted or awarded to a member in connection with or in anticipation of a separation from employment. The board shall promulgate regulations that delineate more specifically what constitutes final settlement pay.

Credits

(Added by Stats.2000, c. 1030 (A.B.2177), § 3. Amended by Stats.2009, c. 130 (A.B.966), § 22.)

West's Ann. Cal. Gov. Code § 20636.1, CA GOVT § 20636.1
Current with urgency legislation through Ch. 145 of 2021 Reg.Sess

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1 MATTHEW G. JACOBS, GENERAL COUNSEL
CHARLES GLAUBERMAN, SENIOR ATTORNEY, SBN 261649
2 CALIFORNIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM
Lincoln Plaza North, 400 "Q" Street, Sacramento, CA 95811
3 P. O. Box 942707, Sacramento, CA 94229-2707
Telephone: (916) 795-3675
4 Facsimile: (916) 795-3659

5 Attorneys for California Public
Employees' Retirement System
6

7 BOARD OF ADMINISTRATION

8 CALIFORNIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM

9 In the Matter of the Appeal Regarding) AGENCY CASE NO. 2020-0436
Full-Time Payrate Reporting of)
10) OAH NO. 2020090431
TUSTIN UNIFIED SCHOOL)
11 DISTRICT,) AMENDED STATEMENT OF ISSUES
)
12 Respondent.)
) Hearing Date:
13) Hearing Location: Orange, CA
) Prehearing Conf.: None Scheduled
14) Settlement Conf.: None Scheduled

15
16 California Public Employees' Retirement System (CalPERS) states:

17 I

18 CalPERS makes and files this Statement of Issues in its official capacity as such
19 and not otherwise.

20 II

21 Respondent Tustin Unified School District (respondent District) is a public
22 agency contracting with CalPERS for retirement benefits for its eligible employees. The
23 provisions of respondent District's contract with CalPERS are contained in the Public
24 Employees' Retirement Law (PERL.) (Gov. Code, § 20000 et seq.)

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III

CalPERS is a defined benefit plan. Benefits for its members are funded by member and employer contributions and by interest and other earnings on those contributions. The amount of a member's contributions is determined by applying a fixed percentage to the member's compensation. A public agency's contribution is determined by applying a rate to the payroll of the agency. Using certain actuarial assumptions specified by law, the CalPERS Board of Administration sets the employer contribution rate on an annual basis.

IV

The amount of a member's service retirement allowance is calculated by applying a percentage figure based upon the member's age on the date of retirement to the member's years of service and the member's "final compensation." In computing a member's retirement allowance, CalPERS' staff may review the salary reported by the employer for the member to ensure that only those items allowed under the PERL will be included in the member's "final compensation" for purposes of calculating the retirement allowance.

V

On or about July 2018, CalPERS' Office of Audit Services (OFAS) completed a Public Agency Review (PAR) to determine whether increases to member pay rates were reported to CalPERS in compliance with PERL. The review was limited to the examination of a sample of active and/or retired employee records for the period July 1, 2012 to June 30, 2017.

VI

On July 18, 2018, CalPERS provided respondent District with its' preliminary findings based on the review. CalPERS requested that respondent District provide its

1 written response to the preliminary findings by August 1, 2018.

2 **VII**

3 Respondent District provided additional information to CalPERS by letter dated
4 August 6, 2018.

5 **VIII**

6 On or about December 6, 2018, CalPERS sent a memorandum to all CalPERS
7 Contracting Agencies and Governing bodies regarding its final report on the results of
8 the pay rate increases review. Observation 4 states:

9 The Agency did not correctly report full-time payrates for a
10 sampled classified employee who retired in January 2015.
11 Specifically, the reported payrates were not based on a 40-
12 hour workweek for all months of a year as required by
13 Government Code section 20636.1. For example, the
14 Agency reported a monthly payrate of \$4,122 for the
15 employee in the pay period ended August 31, 2012; however,
16 the reported monthly payrate should have been \$3,915.60.
17 The payrates reported for the retired sampled employee
18 reflected a workweek of less than 40 hours and the payrates
19 were not based on all 12 months of the year. The incorrect
20 reporting resulted in decreases to the employees reported
21 payrates that were not in compliance with Government Code
22 sections 20636.1 and 7522.34(a).

17 **IX**

18 On December 27, 2018, CalPERS sent an e-mail regarding the formal
19 determination to respondent District outlining CalPERS' legal basis and methodology.
20 CalPERS provided respondent District until April 30, 2019 to work with CalPERS'
21 designated liaisons to address the audit findings.

22 **XI**

23 The following provisions of the PERL were in effect and are relevant to this
24 appeal:

25 ///

1 Section 20120 provides:

2 The management and control of this system is vested in the
3 board.

4 Section 20121 provides:

5 The board may make such rules as it deems proper.

6 Section 20122 provides:

7 Each member and each person retired is subject to this part
8 and the rules adopted by the board.

9 Section 20160 provides:

10 (a) Subject to subdivisions (c) and (d), the board may, in its
11 discretion and upon any terms it deems just, correct the
12 errors or omissions of any active or retired member, or any
13 beneficiary of an active or retired member, provided that all
14 of the following facts exist:

15 (1) The request, claim, or demand to correct the error or
16 omission is made by the party seeking correction within a
17 reasonable time after discovery of the right to make the
18 correction, which in no case shall exceed six months after
19 discovery of this right.

20 (2) The error or omission was the result of mistake,
21 inadvertence, surprise, or excusable neglect, as each of
22 those terms is used in Section 473 of the Code of Civil
23 Procedure.

24 (3) The correction will not provide the party seeking
25 correction with a status, right, or obligation not otherwise
available under this part.

Failure by a member or beneficiary to make the inquiry that
would be made by a reasonable person in like or similar
circumstances does not constitute an "error or omission"
correctable under this section.

(b) Subject to subdivisions (c) and (d), the board shall correct
all actions taken as a result of errors or omissions of the
university, any contracting agency, any state agency or
department, or this system.

(c) The duty and power of the board to correct mistakes, as
provided in this section, shall terminate upon the expiration

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of obligations of this system to the party seeking correction of the error or omission, as those obligations are defined by Section 20164.

(d) The party seeking correction of an error or omission pursuant to this section has the burden of presenting documentation or other evidence to the board establishing the right to correction pursuant to subdivisions (a) and (b).

(e) Corrections of errors or omissions pursuant to this section shall be such that the status, rights, and obligations of all parties described in subdivisions (a) and (b) are adjusted to be the same that they would have been if the act that would have been taken, but for the error or omission, was taken at the proper time. However, notwithstanding any of the other provisions of this section, corrections made pursuant to this section shall adjust the status, rights, and obligations of all parties described in subdivisions (a) and (b) as of the time that the correction actually takes place if the board finds any of the following:

(1) That the correction cannot be performed in a retroactive manner.

(2) That even if the correction can be performed in a retroactive manner, the status, rights, and obligations of all of the parties described in subdivisions (a) and (b) cannot be adjusted to be the same that they would have been if the error or omission had not occurred.

(3) That the purposes of this part will not be effectuated if the correction is performed in a retroactive manner.

Section 20163 provides:

(a) If more or less than the correct amount of contribution required of members, the state, or any contracting agency, is paid, proper adjustment shall be made in connection with subsequent payments, or the adjustments may be made by direct cash payments between the member, state, or contracting agency concerned and the board or by adjustment of the employer's rate of contribution. Adjustments to correct any other errors in payments to or by the board, including adjustments of contributions, with interest, that are found to be erroneous as the result of corrections of dates of birth, may be made in the same manner. Adjustments to correct overpayment of a retirement allowance may also be made by adjusting the allowance so that the retired person or the retired person and his or her

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beneficiary, as the case may be, will receive the actuarial equivalent of the allowance to which the member is entitled. Losses or gains resulting from error in amounts within the limits set by the Department of General Services for automatic writeoff, and losses or gains in greater amounts specifically approved for writeoff by the Department of General Services, shall be debited or credited, as the case may be, to the reserve against deficiencies in interest earned in other years, losses under investments, and other contingencies.

(b) No adjustment shall be made because less than the correct amount of normal contributions was paid by a member if the board finds that the error was not known to the member and was not the result of erroneous information provided by him or her to this system or to his or her employer. The failure to adjust shall not preclude action under Section 20160 correcting the date upon which the person became a member.

(c) The actuarial equivalent under this section shall be computed on the basis of the mortality tables and actuarial interest rate in effect under this system on December 1, 1970, for retirements effective through December 31, 1979. Commencing with retirements effective January 1, 1980, and at corresponding 10-year intervals thereafter, or more frequently at the board's discretion, the board shall change the basis for calculating actuarial equivalents under this article to agree with the interest rate and mortality tables in effect at the commencement of each 10-year or succeeding interval.

Section 20630 provides:

(a) As used in this part, "compensation" means the remuneration paid out of funds controlled by the employer in payment for the member's services performed during normal working hours or for time during which the member is excused from work because of any of the following:

(1) Holidays.

(2) Sick leave.

(3) Industrial disability leave, during which, benefits are payable pursuant to Sections 4800 and 4850 of the Labor Code, Article 4 (commencing with Section 19869) of Chapter 2.5 of Part 2.6, or Section 44043 or 87042 of the Education Code.

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(4) Vacation.

(5) Compensatory time off.

(6) Leave of absence.

(b) When compensation is reported to the board, the employer shall identify the pay period in which the compensation was earned regardless of when reported or paid. Compensation shall be reported in accordance with Section 20636, or in accordance with Section 20636.1 for school members, and shall not exceed compensation earnable, as defined in Sections 20636 and 20636.1, respectively.

Section 20631 provides:

A contracting agency may report an amount for each member that is equal to a uniformly applied percentage of salary in lieu of computing and reporting the actual compensation attributable to each individual member if the contracting agency has agreed in a memorandum of understanding reached pursuant to Chapter 10 (commencing with Section 3500) of Division 4 of Title 1 that the aggregate amount to be reported by the contracting agency for all members within a membership classification bears a reasonable relation to the aggregate amount that would otherwise be required to be reported pursuant to Section 20636.

Section 20636.1, (b)(1) provides, in part:

“Payrate” means the normal monthly rate of pay or base pay of the member paid in cash to similarly situated members of the same group or class of employment for services rendered on a full-time basis during normal working hours, pursuant to publicly available pay schedules. For purposes of this part, for classified members, full-time employment is 40 hours per week, and payments for services rendered, not to exceed 40 hours per week, shall be reported as compensation earnable for all months of the year in which work is performed. [¶ . . ¶]

(c) (1) Special compensation of a school member includes any payment received for special skills, knowledge, abilities, work assignment, workdays or hours, or other work conditions.

(2) Special compensation shall be limited to that which is received by a member pursuant to a labor policy or agreement or as otherwise required by state or federal law, to similarly situated members of a group or class of employment that is in

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addition to payrate. If an individual is not part of a group or class, special compensation shall be limited to that which the board determines is received by similarly situated members in the closest related group or class that is in addition to payrate, subject to the limitations of paragraph (2) of subdivision (e).

(3) Special compensation shall be for services rendered during normal working hours and, when reported to the board, the employer shall:

(A) Identify the pay period in which the special compensation was earned.

(B) Identify each item of special compensation and the category under which that item is listed, as described in regulations promulgated by the board pursuant to paragraph (6) of subdivision (c), for example, the item of Uniform Allowance would be reported under the category of Statutory Items.

(C) Report each item of special compensation separately from payrate. [¶ . . . ¶]

Section 20962 provides:

(a) One year of service credit shall be granted for service rendered and compensated in a fiscal year in full-time employment for any of the following:

(1) One academic year of service for persons employed on an academic year basis by the University of California, the California State University system, or school employees who are certificated members, under terms and conditions prescribed by the board.

(2) Ten months of service for persons employed on a monthly basis.

(3) Two hundred fifteen days of service after June 30, 1951, and 250 days prior to July 1, 1951, for persons employed on a daily basis.

(4) One thousand seven hundred twenty hours of service after June 30, 1951, and 2,000 hours prior to July 1, 1951, for persons employed on an hourly basis.

(5) Nine months of service for state employees represented by State Bargaining Unit 3 and subject to the 9–12 pay plan or leave plan, provided a memorandum of understanding has been agreed to by the state employer and the recognized employee organization to become subject to this subdivision.

1 (b) A fractional year of credit shall be given for service
2 rendered in a fiscal year in full-time employment for less than
3 the time prescribed in this section.

4 Section 7522.34 provides:

5 (a) "Pensionable compensation" of a new member of any
6 public retirement system means the normal monthly rate of
7 pay or base pay of the member paid in cash to similarly
8 situated members of the same group or class of employment
9 for services rendered on a full-time basis during normal
10 working hours, pursuant to publicly available pay schedules,
11 subject to the limitations of subdivision (c).

12 (b) Compensation that has been deferred shall be deemed
13 pensionable compensation when earned rather than when
14 paid.

15 (c) Notwithstanding any other law, "pensionable
16 compensation" of a new member does not include the
17 following:

18 (1) Any compensation determined by the board to have been
19 paid to increase a member's retirement benefit under that
20 system.

21 (2) Compensation that had previously been provided in kind
22 to the member by the employer or paid directly by the
23 employer to a third party other than the retirement system for
24 the benefit of the member and which was converted to and
25 received by the member in the form of a cash payment.

(3) Any one-time or ad hoc payments made to a member.

(4) Severance or any other payment that is granted or
awarded to a member in connection with or in anticipation of
a separation from employment, but is received by the
member while employed.

(5) Payments for unused vacation, annual leave, personal
leave, sick leave, or compensatory time off, however
denominated, whether paid in a lump sum or otherwise,
regardless of when reported or paid.

(6) Payments for additional services rendered outside of
normal working hours, whether paid in a lump sum or
otherwise.

(7) Any employer-provided allowance, reimbursement, or

1 payment, including, but not limited to, one made for housing,
2 vehicle, or uniforms.

3 (8) Compensation for overtime work, other than as defined in
4 Section 207(k) of Title 29 of the United States Code.

5 (9) Employer contributions to deferred compensation or
6 defined contribution plans.

7 (10) Any bonus paid in addition to the compensation
8 described in subdivision (a).

9 (11) Any other form of compensation a public retirement
10 board determines is inconsistent with the requirements of
11 subdivision (a).

12 (12) Any other form of compensation a public retirement
13 board determines should not be pensionable compensation.

14 (13) (A) Any form of compensation identified that has been
15 agreed to be nonpensionable pursuant to a memorandum of
16 understanding for state employees bound by the
17 memorandum of understanding. The state employer subject
18 to the memorandum of understanding shall inform the
19 retirement system of the excluded compensation and provide
20 a copy of the memorandum of understanding.

21 (B) The state employer may determine if excluded
22 compensation identified in subparagraph (A) shall apply to
23 nonrepresented state employees who are aligned with state
24 employees subject to the memorandum of understanding
25 described in subparagraph (A). The state employer shall
inform the retirement system of the exclusion of this
compensation and provide a copy of the public pay schedule
detailing the exclusion.

XIV

The following regulations promulgated by the Board of Administration, through California Code of Regulations, Title 2, Division 1, Chapter 2, Subchapter 1, Article 4, are relevant to this appeal:

Section 570.5 provides:

(a) For purposes of determining the amount of "compensation earnable" pursuant to Government Code

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Sections 20630, 20636, and 20636.1, payrate shall be limited to the amount listed on a pay schedule that meets all of the following requirements:

(1) Has been duly approved and adopted by the employer's governing body in accordance with requirements of applicable public meetings laws;

(2) Identifies the position title for every employee position;

(3) Shows the payrate for each identified position, which may be stated as a single amount or as multiple amounts within a range;

(4) Indicates the time base, including, but not limited to, whether the time base is hourly, daily, bi-weekly, monthly, bi-monthly, or annually;

(5) Is posted at the office of the employer or immediately accessible and available for public review from the employer during normal business hours or posted on the employer's internet website;

(6) Indicates an effective date and date of any revisions;

(7) Is retained by the employer and available for public inspection for not less than five years; and (8) Does not reference another document in lieu of disclosing the payrate.

(b) Whenever an employer fails to meet the requirements of subdivision (a) above, the Board, in its sole discretion, may determine an amount that will be considered to be payrate, taking into consideration all information it deems relevant including, but not limited to, the following:

(1) Documents approved by the employer's governing body in accordance with requirements of public meetings laws and maintained by the employer;

(2) Last payrate listed on a pay schedule that conforms to the requirements of subdivision (a) with the same employer for the position at issue;

(3) Last payrate for the member that is listed on a pay schedule that conforms with the requirements of subdivision (a) with the same employer for a different position;

(4) Last payrate for the member in a position that was held by the member and that is listed on a pay schedule that

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conforms with the requirements of subdivision (a) of a former CalPERS employer.

XII

After review of the audit finding and information provided by respondent District, CalPERS determined that full-time pay rates were not reported based on a 40-hour workweek pursuant to Government Code section 20636.1 and therefore reported incorrectly to CalPERS.

XIII

CalPERS notified respondent District of its determination and its right to appeal, by letter dated December 18, 2019.

XIV

Respondent District filed a timely appeal and has requested an administrative hearing.

XV

The appeal is limited to the issue of whether respondent District incorrectly reported full-time pay rates to CalPERS.

BOARD OF ADMINISTRATION, CALIFORNIA
PUBLIC EMPLOYEES' RETIREMENT SYSTEM

Dated: 8/31/2021 BY _____
RENEE OSTRANDER, Chief
Employer Account Management Division

PROOF OF SERVICE

I am employed in the County of Sacramento, State of California. I am over the age of 18 and not a party to the within action; my business address is: California Public Employees' Retirement System, Lincoln Plaza North, 400 "Q" Street, Sacramento, CA 95811 (P.O. Box 942707, Sacramento, CA 94229-2707).

On August 31, 2021, I served the foregoing document described as:

AMENDED STATEMENT OF ISSUES- In the Matter of the Appeal Regarding Full-Time Payrate Reporting of TUSTIN UNIFIED SCHOOL DISTRICT, Respondent. Case No. 2020-0436; OAH No. 2020090431.

on interested parties in this action by placing the original XX a true copy thereof enclosed in sealed envelopes addressed and/or e-filed as follows:

Joshua E. Morrison
Atkinson, Andelson, Loya, Ruud & Romo
12800 Center Court Dr. South, Ste. 300
Cerritos, CA 90703-9364
jmorrison@aalrr.com

Office of Administrative Hearings
Emerald Plaza
402 W. Broadway, Ste. 600
San Diego, CA 92101-8511
(Via OAH SECURE e-FILE)

Jacquelyn Takeda Morenz
Atkinson, Andelson, Loya, Ruud & Romo
20 Pacifica, Suite 1100
Irvine, CA 92618
cduran@aalrr.com

[X] BY MAIL -- As follows: I am "readily familiar" with the firm's practice of collection and processing correspondence for mailing. Under that practice it would be deposited with the U.S. postal service on that same day with postage thereon fully prepaid at Sacramento, California, in the ordinary course of business. I am aware that on motion of the party served, service is presumed invalid if postal cancellation date or postage meter date is more than one day after the date of deposit for mailing an affidavit.

[X] BY ELECTRONIC TRANSMISSION: I caused such document(s) to be sent to the addressee(es) at the electronic notification address(es) above. I did not receive within a reasonable time of transmission, any electronic message, or other indication that the transmission was unsuccessful.

[X] BY ELECTRONIC FILING: I caused such documents to be e-Filed via OAH SECURE e-FILE.

Executed on August 31, 2021, at Sacramento, California.

I declare under penalty of perjury under the laws of the State of California that the above is true and correct.

Tonya Hutchins

NAME

TONYA HUTCHINS

SIGNATURE