

# GASB 68 Census Data for June 30, 2024 Public Agency Employers

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

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

Column	Data Field Name	Description of the Field Name
1	Member CalPERS ID	The unique value assigned to each member that participates with CalPERS.
2	Valuation Date ID	The unique, system generated ID identifying a valuation date for a particular program.
3	Valuation Rate Plan Identifier	The unique identifier used to identify members which share a single employer contribution rate and valuation report.
4	Benefit Group Key	The unique, system generated key assigned to a benefit group which groups people with the same retirement benefits within a single rate plan.
5	Member Category Code (i)	The occupational category that applies to an employee's employment classification within an organization.
6	Organization CalPERS ID	The unique, system generated ID assigned to an organization interacting with CalPERS.
7	Valuation Group Liability ID	The unique, system generated ID assigned to the employer's liability (obligation to pay promised future benefits) generated whenever an individual enters a valuation group.
8	Valuation Group Liability Status (ii)	Identifies a particular member type. Sample valid values: ACT - Active (member is currently receiving payroll at the valuation rate plan being valued); TRA - Transferred (member left employment at the valuation rate plan being valued, but left service on deposit, and is now working at another PERS valuation rate plan or reciprocal agency); SEP - Separated (member left employment and left service on deposit at the valuation rate plan being valued but is

Column	Data Field Name	Description of the Field Name
		no longer working at a PERS valuation rate plan or reciprocal agency).
9	Valuation Group Liability Sub Status ( <sup>iii</sup> )	Further differentiates the Valuation Group Liability Status.
10	Recipient Type ( <sup>iv</sup> )	The identifier indicating the reason why the individual is receiving benefits.
11	Retirement Option ( <sup>v</sup> )	The retirement option elected by the original member.
12	PEPRA Indicator	Indicates whether the member record is PEPRA.
13	Last Name	Participant last name.
14	First Name	Participant first name.
15	Gender	The gender of the individual. Valid values: M - Male; F - Female.
16	Birth Date	The date the member was born. (If our data is incorrect, please contact Customer Service at 1-888-CalPERS)
17	Assumption Alignment Date	The earliest start date into PERS. Can be used in running parallel valuations.
18	Normal Cost Start Date	The earliest start date into your agency for the valuation rate plan (Miscellaneous, Safety, etc.). Can be used in running parallel valuations.
19	Membership Effective Date	The earliest start date into an agency in PERS (usually, columns 17 and 19 are the same). Can be used in running parallel valuations.
20	Pay Part Time Percent	The estimated percentage of the year that the member worked in the valuation rate plan being valued.
21	Service Credit Years	Reflects service within the benefit group being valued.
22	Service Credit Purchase Years	The number of years of service the member has purchased in the benefit group being valued. Due to system limitations, there are some service credit purchases that will be valued as part of the member's total service, but will not specifically be listed in this field.

Column	Data Field Name	Description of the Field Name
23	Program Eligibility Service	Reflects total service within CalPERS.
24	Balance Amount	This is the total employee contributions for the benefit group being valued.
25	Benefit Compensation Amount ( <sup>vi</sup> )	This is the estimated full-time equivalent annual pay for the member. (For detail see endnotes)
26	Special Compensation Amount	This is a sum of all the special compensation amounts earned over the valuation year amongst all valuation rate plans. This amount may be higher than your valuation rate plan's records if the member was active at multiple valuation rate plans during the 2023/24 fiscal year.
27	FAC 1 Capped	This represents the highest One-Year Final Compensation Amount based on reported payroll under Classic appointments. This incorporates any necessary caps dictated by the Internal Revenue Code.
28	FAC 3 Capped	This represents the highest Three-Year Final Compensation Amount on reported payroll under Classic appointments. This incorporates any necessary caps dictated by the Internal Revenue Code.
29	FAC 3 PEPRA Capped	This represents the highest Three-Year Final Compensation Amount on reported payroll under PEPRA appointments. This incorporates any necessary caps dictated by the Internal Revenue Code or PEPRA law.
30	Annual Frozen Compensation Amount	The frozen compensation amount for benefit processing. For example: member's compensation is frozen at the date of a community property split and stored here on the ex-spouse's record. Optional member's compensation is stored here as well.
31	Benefit Start Date	The retirement date for the original recipient.
32	Beneficiary Start Date	The date when the beneficiary is first eligible for the benefit.
33	Temporary Annuity End Date	The temporary annuity ending date.
34	Gender Statutory Beneficiary 1	The gender of the Statutory Beneficiary 1.
35	Birth Date Statutory Beneficiary 1	The date the Statutory Beneficiary 1 was born.

Column	Data Field Name	Description of the Field Name
36	Beneficiary Type Statutory Beneficiary 1	The type of beneficiary that is being valued. Statutory Beneficiary - Spouse, Statutory Beneficiary - Child, Statutory Beneficiary - Parent.
37	Gender Statutory Beneficiary 2	The gender of the Statutory Beneficiary 2.
38	Birth Date Statutory Beneficiary 2	The date the Statutory Beneficiary 2 was born.
39	Beneficiary Type Statutory Beneficiary 2	The type of beneficiary that is being valued. Statutory Beneficiary - Spouse, Statutory Beneficiary - Child, Statutory Beneficiary - Parent.
40	Gender Statutory Beneficiary 3	The gender of the Statutory Beneficiary 3.
41	Birth Date Statutory Beneficiary 3	The date the Statutory Beneficiary 3 was born.
42	Beneficiary Type Statutory Beneficiary 3	The type of beneficiary that is being valued. Statutory Beneficiary - Spouse, Statutory Beneficiary - Child, Statutory Beneficiary - Parent.
43	Gender Designated Beneficiary 1	The gender of the Designated Beneficiary 1.
44	Birth Date Designated Beneficiary 1	The date the Designated Beneficiary 1 was born.
45	Option 4 Joint Survivor Percent Designated Beneficiary 1	The percent of the retired member's optional benefit that will be paid to Designated Beneficiary X upon the retired member's death.
46	Gender Designated Beneficiary 2	The gender of the Designated Beneficiary 2.
47	Birth Date Designated Beneficiary 2	The date the Designated Beneficiary 2 was born.
48	Option 4 Joint Survivor Percent Designated Beneficiary 2	The percent of the retired member's optional benefit that will be paid to Designated Beneficiary X upon the retired member's death.
49	Gender Designated Beneficiary 3	The gender of the Designated Beneficiary 3.
50	Birth Date Designated Beneficiary 3	The date the Designated Beneficiary 3 was born.
51	Option 4 Joint Survivor Percent Designated Beneficiary 3	The percent of the retired member's optional benefit that will be paid to Designated Beneficiary X upon the retired member's death.

Column	Data Field Name	Description of the Field Name
52	Pension Base Monthly Amount	The original monthly pension amount.
53	Pension Current Monthly Amount	The current monthly pension amount (Base + COLA).
54	Annuity Base Monthly Amount	The monthly annuity amount.
55	Continuance Base Monthly Amount	The original monthly continuance amount.
56	Continuance Current Monthly Amount	The current monthly continuance amount (Base + COLA).
57	Temporary Annuity Base Monthly Amount	The original monthly temporary annuity amount.
58	Temporary Annuity Current Monthly Amount	The current monthly temporary annuity amount (Base + COLA).
59	Additional Annuity Monthly Amount	The monthly additional annuity amount.
60	PPPA Monthly Amount	The monthly PPPA (Purchasing Power Protection Allowance) amount.

**ENDNOTES:**

<sup>i</sup> Data Field Name - Member Category Code:

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

<sup>ii</sup> Data Field Name - Valuation Group Liability Status:

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

<sup>iii</sup> Data Field Name - Valuation Group Liability Sub Status:

<b>SUB_STATUS_TYPE_CD</b>	<b>SUB_STATUS_NAME</b>
REF	Refunded
RCS	Related Community Property Separated
RCR	Related Community Property Receiving
BNR	Beneficiary Receiving
MBR	Member Receiving
INP	In-Program
RCP	Outgoing Reciprocity

<sup>iv</sup> Data Field Name - Recipient Type Code:

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

<sup>v</sup> Data Field Name - Retirement Option:

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

<sup>vi</sup> Data Field Name - Benefit Compensation Amount:

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

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

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

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