

# School Employer Advisory Committee

May 11, 2022

# Housekeeping (1 of 2)

Webinar is being recorded

Attendee mics are muted

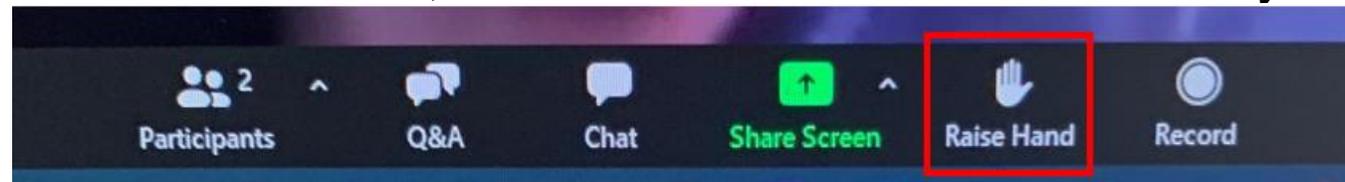
Meeting materials available on [www.calpers.ca.gov](http://www.calpers.ca.gov)

Email: [CalPERS\\_SEAC@calpers.ca.gov](mailto:CalPERS_SEAC@calpers.ca.gov)

# Housekeeping (2 of 2)

Options to submit a question for panelist(s):

- Q&A feature
- Raise hand feature
  - Use raise hand feature to indicate you have a question. The host will call on you to unmute your mic and pose your question.
  - While unmuted, your profile picture and name will display to the host and panelists
  - Only your name will display to the other attendees
  - Select **Lower Hand** to lower, if needed. **Note:** this will not mute yourself if you're unmuted



# Agenda (1 of 2)

Legislation Update – Andrea Peters

Lump Sum Discussion – Brad Hanson

Timely & Accurate Payment of Retirement Benefits – Tim Herrback

Expiration of COVID Post-Retirement Employment Executive Orders  
– Christina Rollins

State Social Security Update – Veronica Silva-Gil

Break – 10 minutes

# Agenda (2 of 2)

myCalPERS Employment Certification Quick Tips – Ron Ashcraft

myCalPERS System Enhancements – Ryan Bieker & Meghan Korte

Contribution Rates 2022/2023 – Paul Tschida

Emergency Retirement – Xochitl Camarillo & Jennifer Jones

CalPERS Educational Forum Update – Joshua Robinson

Questions and Answers – Renee Ostrander, Brad Hanson, and  
Christina Rollins

# Legislative Update

Andrea Peters

Legislative Affairs Division

# Lump Sum Reporting and Pension Spiking

Brad Hanson

Employer Account Management Division

# Reporting Issue (1 of 12)

## Lump Sums

Lump sum reporting of special compensation creates retirement calculation issues

- Off-salary schedule pay
- Longevity pay
- Uniform allowance
- Education incentive

# Reporting Issue (2 of 12)

Government (Gov.) Code sections 20636.1 and 20630

Report special compensation as it is earned

Employers can pay annually but must report in the months it was truly earned

May require retroactive special compensation adjustments (RSC transactions)

# Reporting Issue (3 of 12)

## Lump Sum Example

Every December school X reports a lump-sum longevity payment of \$1,200 for Johnny Member

Johnny Member retires July 1, 2022, at 55 years old under a classic formula (2% at 55) with a monthly pay rate of \$5,000

School X reports a prorated lump-sum amount of \$600 based on 6 months of work in June 2022

# Reporting Issue (4 of 12)

## Lump Sum Example - Incorrect

Begin Date	End Date	Transaction Type	Monthly Pay Rate	Reportable Earnings	Special Comp.
12/1/21	12/31/21	Earned Period Reporting	\$5,000	\$5,000	\$1,200
1/1/22	1/31/22	Earned Period Reporting	\$5,000	\$5,000	0
2/1/22*	2/28/22	Earned Period Reporting	\$5,000	\$5,000	0
6/1/22*	6/30/22	Earned Period Reporting	\$5,000	\$5,000	\$600

*\*Months between February and June are assumed to be the same as February*

# Reporting Issue (5 of 12)

## Lump Sums

myCalPERS searches for the highest 12 months of final compensation

System uses June 30, 2021, to July 1, 2022, for final compensation period

# Reporting Issue (6 of 12)

## Lump Sums - Incorrect

Two lump sums were reported during this time frame. myCalPERS will use 18 months of longevity pay to calculate Johnny's final compensation

Instead of getting \$1,200 in longevity pay, he receives \$1,800

# Reporting Issue (7 of 12)

## Lump Sums - Incorrect

Here is how his retirement calculation will be affected:

Pay rate \$5,000

Longevity \$150

Final compensation \$5,150

$2\% \times 25 \text{ years} = 50\%$

$50\% \times \$5,150 = \$2,575 \text{ monthly allowance}$

# Reporting Issue (8 of 12)

## As Earned Example - Correct

Begin Date	End Date	Transaction Type	Monthly Pay Rate	Reportable Earnings	Special Comp.
12/1/21	12/31/21	Earned Period Reporting	\$5,000	\$5,000	\$100
1/1/22	1/31/22	Earned Period Reporting	\$5,000	\$5,000	\$100
2/1/22*	2/28/22	Earned Period Reporting	\$5,000	\$5,000	\$100
6/1/22*	6/30/22	Earned Period Reporting	\$5,000	\$5,000	\$100

# Reporting Issue (9 of 12)

## Lump Sums - Correct

If school X reported his longevity at \$100.00 as earned per month:

Pay rate \$5,000

Longevity \$100

Final compensation \$5,100

$2\% \times 25 \text{ years} = 50\%$

$50\% \times \$5,100 = \$2,550 \text{ monthly allowance}$

# Reporting Issue (10 of 12)

## Comparison

Reported	Final Comp	Allowance
Lump Sum	\$5,150	\$2,575
As Earned	\$5,100	\$2,550
Difference		
	\$50	\$25
3yr Overpayment		
\$25 x 36 payments = \$900		

# Reporting Issue (11 of 12)

## Lump Sums

Reporting lump sums creates:

- Delays in retirement payments
- Audit observations
- Costly overpayments
- Lawsuits

# Reporting Issue (11 of 11)

## Payroll Business Rule

To proactively identify compensation risks and assist employers in reporting properly, CalPERS created a new business rule

Records will error when the system identifies lump-sum special comp reported under error code CRB000357

# Pension Spiking (1 of 2)

What is pension spiking?

Intentionally or unintentionally increasing a member's final compensation at the time of retirement

# Pension Spiking (2 of 2)

## Payroll Reporting Issues:

- Lump sum reporting
- Reporting errors
- Reported solely in final compensation
  - Final settlement pay
  - Temporary upgrade pay
  - Off salary schedule pay
  - Group or class issues

# Timely & Accurate Payment of Retirement Benefits

Tim Herrback

Retirement Benefit Services Division

# Timely Payment of Retirement Benefits

## Common Reasons For a Delay in Benefit Payments

The following are the most common reasons benefit payments may be delayed

- Inconsistent pay rate types
- Inconsistent or changing pay rates (i.e., summer session)
- Inconsistent special compensation reporting
- One time payment of special compensation

# Reasons for Delayed Benefit Payments (1 of 6)

## Inconsistent Pay Rate Types

Credited Service	<a href="#">02/01/2021</a>	02/28/2021	0.050000	Posted	Monthly	\$4,052.00	\$2,026.00	\$106.50	\$0.00	\$149.28
Credited Service	<a href="#">01/01/2021</a>	01/31/2021	0.050000	Posted	Monthly	\$4,052.00	\$2,026.00	\$106.50	\$0.00	\$149.28
Credited Service	<a href="#">12/01/2020</a>	12/31/2020	0.050000	Posted	Monthly	\$4,052.00	\$2,026.00	\$106.50	\$0.00	\$149.28
Credited Service	<a href="#">11/01/2020</a>	11/30/2020	0.050000	Posted	Monthly	\$4,052.00	\$2,026.00	\$106.50	\$0.00	\$149.28
Credited Service	<a href="#">10/01/2020</a>	10/31/2020	0.050000	Posted	Monthly	\$4,052.00	\$2,026.00	\$106.50	\$0.00	\$149.28
Credited Service	<a href="#">09/01/2020</a>	09/30/2020	0.005814	Posted	Hourly	\$23.38	\$233.80	\$0.00	\$0.00	\$16.37
Credited Service	<a href="#">09/01/2020</a>	09/30/2020	0.050000	Posted	Monthly	\$4,052.00	\$2,026.00	\$106.50	\$0.00	\$149.28
Credited Service	<a href="#">08/01/2020</a>	08/31/2020	0.006977	Posted	Hourly	\$23.38	\$280.56	\$0.00	\$0.00	\$19.64
Credited Service	<a href="#">08/01/2020</a>	08/31/2020	0.050000	Posted	Monthly	\$4,052.00	\$2,026.00	\$106.50	\$0.00	\$149.28
Credited Service	<a href="#">07/01/2020</a>	07/31/2020	0.050000	Posted	Monthly	\$4,052.00	\$2,026.00	\$106.50	\$0.00	\$149.28
Credited Service	<a href="#">06/01/2020</a>	06/30/2020	0.050000	Posted	Monthly	\$3,934.00	\$1,967.00	\$103.50	\$0.00	\$144.94
Credited Service	<a href="#">05/01/2020</a>	05/31/2020	0.050000	Posted	Monthly	\$3,934.00	\$1,967.00	\$103.50	\$0.00	\$144.94

# Reasons for Delayed Benefit Payments (2 of 6)

## Inconsistent Pay Rate Types

Final Compensation Details									
<a href="#">View Calculation Details</a> <a href="#">View Transaction Record</a> <a href="#">View Monthly Equivalent Detail</a>									
The Final Compensation Details may not match the Final Compensation Panel, if the Final Compensation has been overridden.									
Start Date	End Date	Months	Monthly Equivalent Pay Rate	Special Comp.	Includes Comp Review Determination	Includes Projection	1 Yr Final Comp.	3 Yr Final Comp.	Final Comp. Type
10/01/2020	06/30/2021	9	\$4,052.00	\$106.50	N	N	Y	N	Regular
08/01/2020	09/30/2020	2	\$4,052.07	\$106.50	N	N	Y	N	Regular
07/01/2020	07/31/2020	1	\$4,052.00	\$106.50	N	N	Y	N	Regular
03/01/2020	06/30/2020	4	\$3,934.00	\$103.50	N	N	N	N	Regular

# Reasons for Delayed Benefit Payments (3 of 6)

## Inconsistent Pay Rates

Credited Service	<a href="#">04/01/2020</a>	04/30/2020	0.050000	Posted	Monthly	\$6,516.00	\$3,258.00	\$0.00	\$0.00	\$219.60
Credited Service	<a href="#">03/01/2020</a>	03/31/2020	0.050000	Posted	Monthly	\$6,516.00	\$3,258.00	\$0.00	\$0.00	\$219.60
Credited Service	<a href="#">01/31/2020</a>	02/29/2020	0.050000	Posted	Monthly	\$6,516.00	\$3,258.00	\$0.00	\$0.00	\$219.60
Credited Service	<a href="#">01/01/2020</a>	01/30/2020	0.100000	Posted	Monthly	\$375.93	\$375.93	\$0.00	\$0.00	\$30.07
Credited Service	<a href="#">01/01/2020</a>	01/30/2020	0.050000	Posted	Monthly	\$6,516.00	\$3,258.00	\$0.00	\$0.00	\$219.60
Credited Service	<a href="#">12/01/2019</a>	12/31/2019	0.050000	Posted	Monthly	\$6,516.00	\$3,258.00	\$0.00	\$0.00	\$219.60
Credited Service	<a href="#">10/31/2019</a>	11/30/2019	0.100000	Posted	Monthly	\$138.83	\$138.83	\$0.00	\$0.00	\$11.11

# Reasons for Delayed Benefit Payments (4 of 6)

## Inconsistent Pay Rates

**Final Compensation Details**

[View Calculation Details](#)  
[View Transaction Record](#)  
[View Monthly Equivalent Detail](#)

The Final Compensation Details may not match the Final Compensation Panel, if the Final Compensation has been overridden.

Start Date	End Date	Months	Monthly Equivalent Pay Rate	Special Comp.	Includes Comp Review Determination	Includes Projection	1 Yr Final Comp.	3 Yr Final Comp.	Final Comp. Type
02/01/2020	07/31/2021	18	\$6,516.00	\$0.00	N	N	N	N	Regular
01/01/2020	01/31/2020	1	\$375.93	\$0.00	N	N	N	N	Regular
12/01/2019	12/31/2019	1	\$6,516.00	\$0.00	N	N	N	N	Regular
11/01/2019	11/30/2019	1	\$138.83	\$0.00	N	N	N	N	Regular
10/01/2019	10/31/2019	1	\$6,516.00	\$0.00	N	N	N	N	Regular

# Reasons for Delayed Benefit Payments (5 of 6)

## Inconsistent or One-time Special Compensation Payments

Service History											View
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	
Credited Service	<a href="#">06/01/2020</a>	06/30/2020	0.100000	Posted	Monthly	\$3,136.18	\$3,136.18	\$0.00	\$0.00	\$219.53	
Credited Service	<a href="#">05/01/2020</a>	05/31/2020	0.100000	Posted	Monthly	\$3,136.18	\$3,136.18	\$0.00	\$0.00	\$219.53	
Credited Service	<a href="#">04/01/2020</a>	04/30/2020	0.100000	Posted	Monthly	\$3,136.18	\$3,136.18	\$0.00	\$0.00	\$219.53	
Credited Service	<a href="#">03/01/2020</a>	03/31/2020	0.100000	Posted	Monthly	\$3,136.18	\$3,136.18	\$0.00	\$0.00	\$219.53	
Credited Service	<a href="#">02/01/2020</a>	02/29/2020	0.100000	Posted	Monthly	\$3,136.18	\$3,136.18	\$0.00	\$0.00	\$219.53	
Credited Service	<a href="#">01/01/2020</a>	01/31/2020	0.100000	Posted	Monthly	\$3,136.18	\$3,136.18	\$0.00	\$0.00	\$219.53	
Credited Service	<a href="#">12/01/2019</a>	12/31/2019	0.100000	Posted	Monthly	\$3,024.28	\$3,024.28	\$0.00	\$0.00	\$211.70	
Credited Service	<a href="#">11/01/2019</a>	11/30/2019	0.100000	Posted	Monthly	\$3,024.28	\$3,024.28	\$1,078.10	\$0.00	\$287.17	
Credited Service	<a href="#">10/01/2019</a>	10/31/2019	0.100000	Posted	Monthly	\$3,024.28	\$3,024.28	\$0.00	\$0.00	\$211.70	
Credited Service	<a href="#">09/01/2019</a>	09/30/2019	0.100000	Posted	Monthly	\$3,024.28	\$3,024.28	\$0.00	\$0.00	\$211.70	
Credited Service	<a href="#">08/01/2019</a>	08/31/2019	0.100000	Posted	Monthly	\$3,024.28	\$3,024.28	\$0.00	\$0.00	\$211.70	

# Reasons for Delayed Benefit Payments (6 of 6)

## Inconsistent or One-time Special Compensation Payments

**Final Compensation Details**

[View Calculation Details](#)  
[View Transaction Record](#)  
[View Monthly Equivalent Detail](#)

The Final Compensation Details may not match the Final Compensation Panel, if the Final Compensation has been overridden.

Start Date	End Date	Months	Monthly Equivalent Pay Rate	Special Comp.	Includes Comp Review Determination	Includes Projection	1 Yr Final Comp.	3 Yr Final Comp.	Final Comp. Type
01/01/2020	06/30/2020	6	\$3,136.18	\$0.00	N	N	Y	N	Regular
12/01/2019	12/31/2019	1	\$3,024.28	\$0.00	N	N	Y	N	Regular
11/01/2019	11/30/2019	1	\$3,024.28	\$1,078.10	N	N	Y	N	Regular
01/01/2019	10/31/2019	10	\$3,024.28	\$0.00	N	N	Y	N	Regular
12/01/2018	12/31/2018	1	\$2,994.34	\$0.00	N	N	N	N	Regular
11/01/2018	11/30/2018	1	\$2,994.34	\$1,067.43	N	N	N	N	Regular
07/01/2018	10/31/2018	4	\$2,994.34	\$0.00	N	N	N	N	Regular
12/01/2017	06/30/2018	7	\$2,964.69	\$0.00	N	N	N	N	Regular

# Benefit Adjustments After Retirement (1 of 3)

## Post-retirement Adjustments

### Members selecting an ineligible retirement date

- A retirement date cannot be earlier than or equal to the last day on payroll
  - Delays posting of payroll and could generate late reporting fees
  - Creates overpayment receivable when retirement date changes post retirement
- When reciprocity is established, must retire concurrently to receive reciprocal benefits
- Additional or delayed reporting of compensation that requires review

# Benefit Adjustments After Retirement (2 of 3)

## Post-retirement Adjustments

Delayed and/or incorrect reporting of unused sick leave for school member, school safety member, or local member

- Government Code section 20963.5
  - Effective date of retirement must be within four months of separation from employment
  - Only report days that were accrued by member during the normal course of work
  - Sick leave can be transferred from one school employer to the next pursuant to Section 44979, 45202, 87783, or 88202 of the Education Code

# Benefit Adjustments After Retirement (3 of 3)

## Post-retirement Adjustments

### Requirements for reporting unused sick leave

- Must be defined within an employer's labor agreement
- Cannot include hours cashed out by the employee
- Must be reported as days, not hours
  - One day equals 8 hours of unused sick leave
- Cannot include other leave credits (i.e., annual leave, vacation, Covid leave)

# Service retirement preparation (1 of 3)

## Common Questions Regarding Service Retirement

Question	Answer
Why would a final compensation value change between an estimate and a service retirement calculation?	<p>At the time of retirement, CalPERS will review all compensation for compliance. This may cause an adjustment to the final compensation value.</p> <p>Final compensation may also be adjusted due to a change in pay rate or special compensation adjustments reported by an employer after an estimate is distributed.</p>
Why would the estimate benefit amount be different than the amount calculated at retirement?	<p>A retirement estimate is a projection of potential benefits into the future. The estimate can include projected pay rates, anticipated unused sick leave, and projected service credit that may not be included in the final retirement calculation.</p> <p>A member must retire within 120 days from separation in order to have unused sick leave reported. Employers should report unused sick leave as soon as they are aware of the separation to ensure a timely and accurate retirement calculation.</p>

# Service retirement preparation (2 of 3)

## Common Questions Regarding Service Retirement

Question	Answer
What is the difference between a member retiring on December 31 versus January 1?	<p>A member who retires on December 31 may receive their COLA one year earlier than someone who retires on January 1 of the following year. Members should refer to the CalPERS Cost of Living web page for more information.</p> <p><b>Example:</b> A member retiring on December 31, 2021, is eligible for a COLA in May of 2023, whereas a retirement date of January 01, 2022, makes them eligible for a COLA in May of 2024.</p>
As an employer, what information should we provide our members as they plan for retirement?	Members should take advantage of our virtual member events and classes to learn about their benefits and plan for retirement. More information is available online within the CalPERS Member Education web page.

# Service retirement preparation (3 of 3)

## Common Questions Regarding Service Retirement

Question	Answer
Where can a member find what retirement formula(s) they are entitled to?	<p>Retirement formulas are displayed on a member's myCalPERS homepage. If they worked for more than one employer, the Retirement Summary page displays employment formulas for each employer. Formulas can also be found within the member's Annual Member Statement.</p> <p><b>Note:</b> Member's should also review the Retirement Formulas and Benefit Factor document to see how benefit factors increase for each quarter year of age from 50 to 63. (<a href="http://www.calpers.ca.gov/benefitcharts">www.calpers.ca.gov/benefitcharts</a>)</p>
What's the most efficient way to request an estimate and submit a retirement application?	<p>Members are encouraged to calculate their retirement estimates and submit their retirement application within myCalPERS.</p> <p>myCalPERS was recently enhanced to provide members with a confirmation of application submission, status of their retirement calculation, and quick receipt of letters. In addition, myCalPERS provides ability to sign electronically to eliminate the notary requirement for the member signature.</p>

# Retirement Benefit Resources (1 of 2)

Resources available on the CalPERS active members web page

- Publications for active members
  - Welcome to CalPERS: A Benefits Guide for School Members (PUB 3)
  - Planning Your Service Retirement (PUB 1)
  - Service Retirement Election Application (PUB 43)
  - When You Change Retirement Systems (PUB 16)

# Retirement Benefit Resources (2 of 2)

Resources available on the CalPERS active members web page

- Member retirement benefit videos
  - Your Retirement Estimate and Payment Options
  - Your Online Service Retirement Application
  - CalPERS Quick Tip: Choosing a Retirement Date
  - CalPERS Quick Tip: Retire Online
  - CalPERS Quick Tip: Cost-of-Living Adjustment (COLA)

# Questions

# Expiration of Executive Orders Related to COVID-19

Membership and Post-Retirement  
Employment Determinations Team

# Hours

## 960-hour limitation in effect

- FY 2021-2022
  - April 1, 2022 – June 30, 2022
  - All hours count towards the 960-hour limit
- FY 2022-2023
  - Begins July 1, 2022
  - Hours reset and start at zero

# Bona Fide Separation

Applies if retiree is younger than normal retirement age

No prior agreement

60-day separation

Note: CalPERS must comply to maintain its tax-qualified status  
(per Internal Revenue Code)

# 180-Day Wait Period (1 of 2)

Suspended as of April 1, 2022

Valid exceptions

- Resolutions

Separation

# 180-Day Wait Period (2 of 2)

## Executive Order N-3-22

- Suspends the 180-day wait period if employee receives retirement incentive

## Expiration of N-3-22

- Disqualification for 180-day wait period exception
- No exceptions if employee receives retirement incentive

# Vacant Position Appointment

## Executive Order N-84-20

- Only appointed once

## Government Code Section 21221(h)

- Single or unique position
  - e.g., City Manager, Police Chief, Director

# COVID-19 Circular Letters

[200-15-20](#): Governor's Executive Order N-25-20

[200-56-21](#): Governor's Executive Order N-12-21

[200-25-22](#): Expiration of Provisions of Governor's Executive Orders Related to COVID-19

[200-17-22](#): Governor's Executive Order N-3-22

# Contact Information

## CalPERS Customer Contact Center

- **888 CalPERS** (or **888-225-7377**)

## CalPERS website

- [www.calpers.ca.gov](http://www.calpers.ca.gov)

## Email

- [Membership\\_Reporting@calpers.ca.gov](mailto:Membership_Reporting@calpers.ca.gov)
- [Working\\_After\\_Retirement@calpers.ca.gov](mailto:Working_After_Retirement@calpers.ca.gov)
- [ExecOrderReview@calpers.ca.gov](mailto:ExecOrderReview@calpers.ca.gov)

# Upcoming Webinar

Working After Retirement: Rehired Annuitants and Benefit Reductions

May 25, 2022

- 10:00-11:00 a.m.

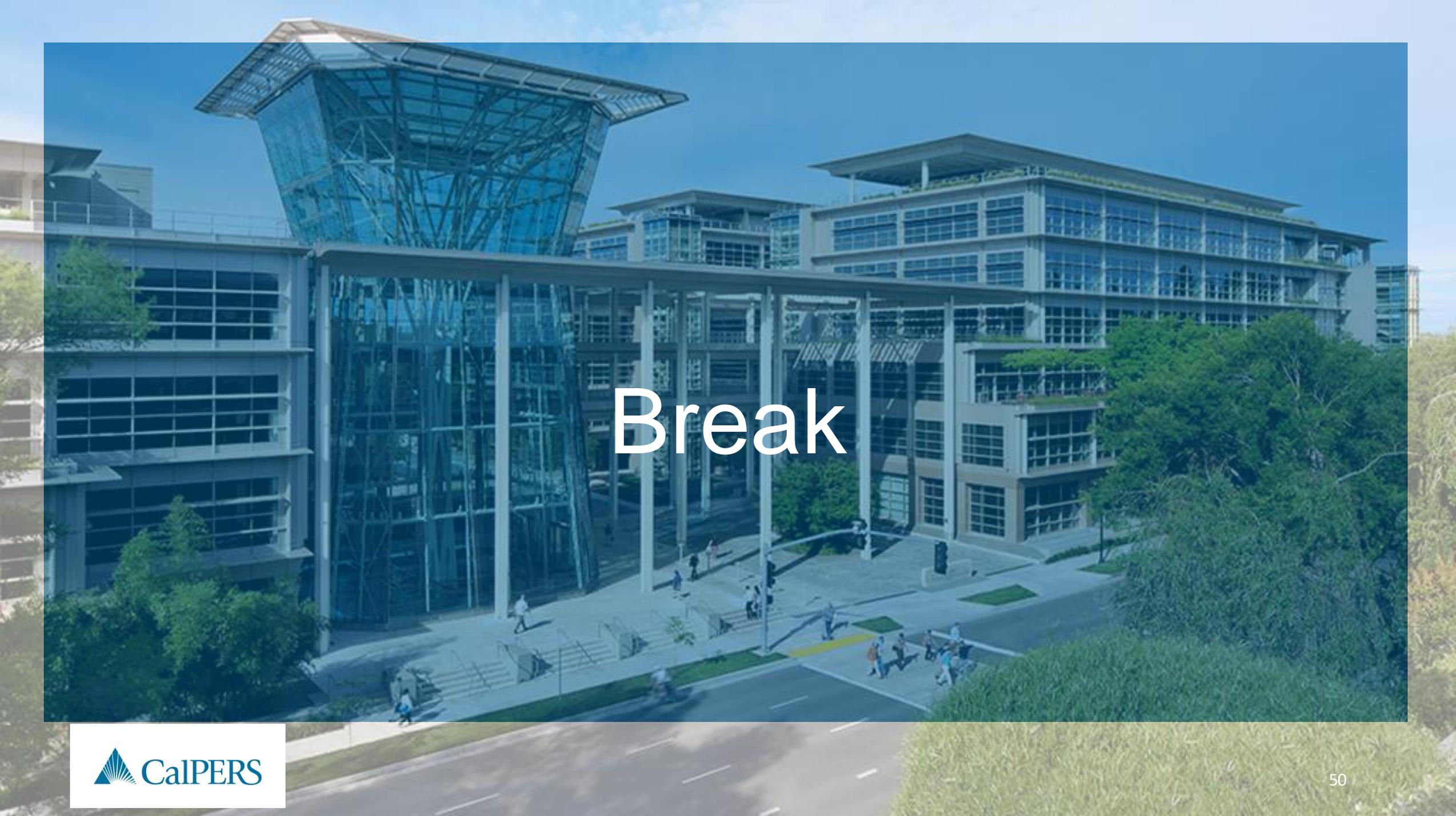
Register at [www.calpers.ca.gov](http://www.calpers.ca.gov)

# Executive Order Questions

# State Social Security Update

Veronica Silva-Gil

Employer Account Management Division

An aerial photograph of a modern university building. The building features a prominent glass tower on the left side, supported by a steel frame. The main building has multiple stories with large windows and a green roof. The foreground shows a paved area with people walking and a road. The sky is clear and blue.

Break

# myCalPERS Employment Certification

## Quick Tips and Announcements

Ron Ashcraft

Employer Account Management Division

# Employment Information Section (1 of 2)

**Employment Information**

Participant: \* Eric Sanchez  
Participant's Email Address: ericSanchez@agencyname.com  
Business Partner: Agency Name  
Participant's Phone Number: (999) 888-7777  
Division:

Dates of Employment: \*  
From: 02/06/2006  
To: 08/11/2006

Employment Category: \* Miscellaneous  
Primary Position Title as displayed on your publicly available pay schedule: \* Police Officer Trainee

Was the participant's employment excluded from CalPERS membership due to your agency's contract agreement with CalPERS? \*  Yes  No [View Exclusions](#)

Time Base: \*  
 Full Time  Part Time  Intermittent  Indeterminate  On Call  Work(ed) As Needed  
Fractional Time Base:  /   
 Scheduled hours per week: 40.0

Appointment Tenure: \*  
 Permanent  Indeterminate  Seasonal  Temporary  
Term End Date: 08/11/2006

Months per Year: \*  
 8 Months  9 Months  12 Months  10 Months  11 Months

Please upload the participant's hiring document (myCalPERS 2788):

Service Credit Purchase Type Requested:  
Is the participant above a member of a reciprocal system? \*  Yes  No

Was the service rendered through an independent contractor or paid through a third party or temporary employment agency? \*  Yes  No

For teacher's assistants in a credential program only:  
Did the employee require a temporary certificate from a California teacher training institution to serve as a teacher's assistant during the requested employment period? \*  Yes  No

Did the Participant contribute to a retirement plan, other than CalPERS, during the specified time period? \*  Yes  No

Did the Participant withdraw these funds? \*  Yes  No

Plan Type: \*  Defined Benefit  Defined Contribution

Plan Name: \* ICMA-RC Deferred Comp P

# Employment Information Section (2 of 2)

## Start and end dates of employment period

- Examples
  - If payroll is missing at membership date, extend the “to” date
  - If employee was hired earlier than begin date, edit the “from” date

## Time Base/Tenure = employment agreement or intention at time of hire

- If there's a change in appointment time base or tenure during the employment period, add a new employment period and complete additional employment information page

# Employment Periods Section

## Separating Positions Out or a Change in Appointment Time Base or Tenure

Name: [Redacted] County Schools    CalPERS ID: [Redacted]

\*Required Fields

Employment Periods Add New

Participant	CalPERS Id	Division	Start Date - End Date	Employment Category	Position Title
[Redacted]	[Redacted]	Elementary School District	10/05/2016 - 06/30/2019	Miscellaneous	CNS SUB

[Return](#)

**Certification**

**\*\* By signing, I certify the following:**

1. The information provided in the Employment Information and Service Period List Panels is true, complete, and correct to the best of my knowledge and belief;
2. I am an authorized representative of San Mateo County Schools and I am qualified to certify this form;
3. I understand this form provides CalPERS with the information required to assess eligibility, calculate the cost, and determine the amount of purchasable service credit that, if elected, will be included in the member's retirement calculation;
4. I understand the agency I am representing is accepting any employer liability associated with this service credit purchase.

Submitted By: [Redacted]  
Submitted Date: 02/08/2022

# Service Period Payroll Details (1 of 4)

Service Period List									
Excel	Show 25 entries	Search:							
Start Date	End Date	Appointment ID	Position Title	Full Time Pay Rate	Reportable Earnings	FT Hours per Week	Reportable Hours Worked	Overtime Hours Worked	
<input type="checkbox"/>	06/01/2019	06/30/2019	CNS SUB	\$15.87	\$2,935.96	40.0	185.25	0.0	
<input type="checkbox"/>	06/01/2019	06/30/2019	CUSTODIAN SUB	\$19.29	\$694.44	40.0	36.0	0.0	
<input type="checkbox"/>	05/01/2019	05/31/2019	CNS SUB	\$15.87	\$1,370.15	40.0	86.33	0.0	
<input type="checkbox"/>	04/01/2019	04/30/2019	CNS SUB	\$15.87	\$1,580.33	40.0	99.58	0.0	
<input type="checkbox"/>	03/01/2019	03/31/2019	CNS SUB	\$15.33	\$1,580.33	40.0	99.58	0.0	
<input type="checkbox"/>	02/01/2019	02/28/2019	CNS SUB	\$15.33	\$1,999.33	40.0	128.74	0.0	
<input type="checkbox"/>	01/01/2019	01/31/2019	CNS SUB	\$15.33	\$1,191.93	40.0	76.5	0.0	
<input type="checkbox"/>	12/01/2018	12/31/2018	CNS SUB	\$15.33	\$1,586.76	40.0	102.5	0.0	
<input type="checkbox"/>	11/01/2018	11/30/2018	CNS SUB	\$15.33	\$2,145.78	40.0	138.17	0.0	
<input type="checkbox"/>	10/01/2018	10/31/2018	CNS SUB	\$15.33	\$1,872.87	40.0	122.17	0.0	
<input type="checkbox"/>	09/01/2018	09/30/2018	CNS SUB	\$15.33	\$1,686.30	40.0	110.0	0.0	
<input type="checkbox"/>	08/01/2018	08/31/2018	CNS SUB	\$15.33	\$797.16	40.0	52.0	0.0	
<input type="checkbox"/>	07/01/2018	07/31/2018	CNS SUB	\$15.33	\$551.88	40.0	36.0	0.0	
<input type="checkbox"/>	06/01/2018	06/30/2018	CNS SUB	\$15.33	\$2,452.84	40.0	176.5	0.0	
<input type="checkbox"/>	05/01/2018	05/31/2018	CNS SUB	\$15.33	\$1,931.58	40.0	126.0	0.0	
<input type="checkbox"/>	04/01/2018	04/30/2018	CNS SUB	\$15.18	\$1,048.88	40.0	68.42	0.0	
<input type="checkbox"/>	03/01/2018	03/31/2018	CNS SUB	\$15.18	\$971.52	40.0	64.0	0.0	
<input type="checkbox"/>	02/01/2018	02/28/2018	CNS SUB	\$15.18	\$1,351.02	40.0	89.0	0.0	
<input type="checkbox"/>	01/01/2018	01/31/2018	CNS SUB	\$15.18	\$1,028.45	40.0	67.75	0.0	
<input type="checkbox"/>	12/01/2017	12/31/2017	CNS SUB	\$15.18	\$667.92	40.0	44.0	0.0	
<input type="checkbox"/>	11/01/2017	11/30/2017	CNS SUB	\$15.18	\$1,234.59	40.0	81.33	0.0	
<input type="checkbox"/>	10/01/2017	10/31/2017	CNS SUB	\$15.18	\$1,163.85	40.0	76.67	0.0	
<input type="checkbox"/>	09/01/2017	09/30/2017	CNS SUB	\$15.18	\$886.82	40.0	58.42	0.0	

Showing 1 to 25 of 34 entries

First Previous 1 2 Next Last

[Select All](#)

## Service Period Payroll Details (2 of 4)

All pay periods within the entire requested employment period must be completed

Ensure accurate start and end dates for each period

Zeros must be entered if there are no earnings during any pay period

Reportable hours worked should not exceed full-time hours per week

# Service Period Payroll Details (3 of 4)

Enter overtime hours separately

Split any pay period overlapping a fiscal year (June 30 – July 1)

Check leap years

Select correct pay rate type (hourly, daily, monthly)

Full-time hours per week = If position were working full time

# Service Period Payroll Details (4 of 4)

Name: [Redacted] Elementary School District

CalPERS ID: [Redacted]

\*Required Fields

**Maintain Record Details (Record 1 of 1)**  
Enter the preferred values below. Dollar amounts must be greater than zero.

**Begin Date:** \* 06/01/2019 **End Date:** \* 06/30/2019

**Payroll Record Memo:**

**Reported Name and CalPERS ID**

**CalPERS ID:** \* [Redacted]

**Last Name:** \* [Redacted] **First Name:** \* [Redacted] **Middle Name:** M

**Earnings**

**Position Title:** CNS SUB

**Appointment:**  No Appointment  
 [Redacted] Elementary School District - Miscellaneous - 07/01/2019

**Payroll Schedule:** \* P-Approved : Monthly : 07/01/1982 -

**Transaction Type:** \* Prior Period Adjustment

**Pay Rate Type:** Hourly **Pay Rate:** \$ 15.87

**Reportable Earnings:** \$ 2935.96

**Scheduled Full Time Hours Per Week:** 40.0 **Scheduled Full Time Days Per Week:** 5.0

**Total Hours Worked:** \* 185.25 **Overtime Hours Worked:** 0.0

**Special Compensation:** \$0.00 [View Special Compensation](#)

**Contributions**

**Taxed Member Paid Contributions:** \$ 0.00 **Tax Deferred Member Paid Contributions:** \$ 0.00

**Tax Deferred Employer Paid Member Contributions:** \$ 0.00

[Return](#)

# New Page on the CalPERS Website

The screenshot shows the CalPERS website interface. At the top left is the CalPERS logo. To the right are navigation links: INVESTMENTS | NEWSROOM | CONTACT | ABOUT. Further right is a search bar labeled "ENHANCED BY Google" and a search icon. Below this is a dark blue navigation bar with links: Home, Active Members, Retirees, **Employers** (circled in red), and myCalPERS Log In. Below the navigation bar is a light blue bar with links: Actuarial Resources | Benefit Programs | Contracts | myCalPERS Technical Requirements | **Policies & Procedures** (circled in red). Below this is a breadcrumb trail: Home > Employers > Policies & Procedures > Employment Certification. The main heading "Employment Certification" is circled in red. Below the heading is a paragraph: "Employment Certification is the process by which employers provide detailed appointment and payroll data to be used during the review of Service Credit Purchase requests and membership." To the right is a sidebar with a box containing "Policies & Procedures" and "Affordable Care Act (ACA) Guidance".

# Resources

[Employment Certification Web Page](#)

[Public Agency & Schools Reference Guide](#)

CalPERS Customer Contact Center

- **888** CalPERS (or **888-225-7377**)

For membership specific questions:

[Membership\\_Reporting@calpers.ca.gov](mailto:Membership_Reporting@calpers.ca.gov)

# Employment Certification Questions

# myCalPERS System Enhancements

Ryan Bieker & Meghan Korte  
Employer Account Management Division

# Future myCalPERS System Enhancements

Options at Separation Letter

Participant Retirement Planning Report

Appointment Event History Updates

# PERS/STRS Election Enhancements

Retirement System Election Questions

Employer Certification Requirement Updates

Contributory Indicator

Ability to View Determinations Details

Circular Letter

# Reminders

Undeliverable Address Cognos Report

Recent system security enhancement reminders

Primary contact for arrears administrator, financials, general, human resources, payroll, social security administrator

Retirement appointment reconciliation compliance

# System Support Questions

# Contribution Rates for 2022 – 2023

Paul Tschida  
Actuarial Office

# Overview

Actuarial valuation as of June 30, 2021, recently completed — determines contributions for **fiscal year 2022-23**

Required contributions adopted by CalPERS Board in April

Rates effective July 1, 2022:

- Employer rate increasing from 22.91% to **25.37%**
- PEPRAs employee rate increasing from 7.00% to **8.00%**
- Classic employee rate remains 7.00%

# Significant Events

Key events reflected in 2022-23 rates:

- State's supplanting payments expire June 30, 2022
- Investment return in 2020-21 exceeded 21%
- Discount rate reduced from 7.0% to 6.8%
- Actuarial assumptions updated based on review of recent experience (occurs every four years)

# Key Results

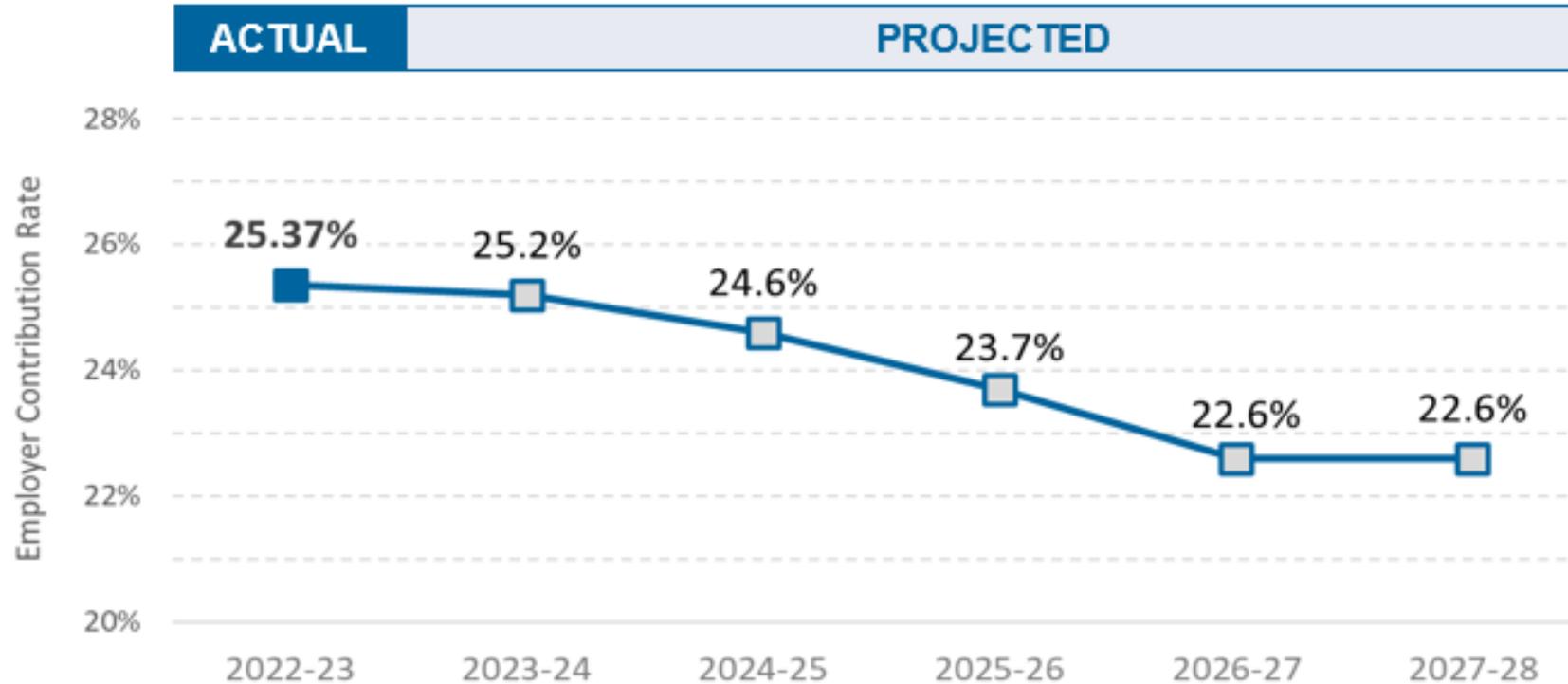
(\$ in millions)

	June 30, 2020	June 30, 2021
Market Value of Assets	\$ 71,400	\$ 86,519
Accrued Liability	\$ 104,062	\$ 110,507
Unfunded Accrued Liability	\$ 32,662	\$ 23,988
Funded Status	68.6%	78.3%

	FY 2021-22	FY 2022-23
Employer Normal Cost	9.32%	9.82%
Unfunded Liability Rate	15.75%	15.55%
State Supplanting Payment	<u>(2.16%)</u>	<u>0.00%</u>
Required Employer Contribution Rate	22.91%	25.37%
PEPRA Member Contribution Rate	7.00%	8.00%

<sup>1</sup> For FY 2021-22, the state supplanting payment is directly incorporated in the unfunded liability rate but is separated here for purposes of illustration

# Projected Employer Contribution Rate



Projected rates assume 6.8% investment return in FY 2021-22 and thereafter with no changes to benefits, assumptions, or methods during the projection period. Normal cost is expected to continue to gradually decline over time as new employees enter the PEPRA benefit tier. All other demographic experience is assumed to match the actuarial assumptions.

# Contribution Rate Questions

# Emergency Retirement

Xochitl Camarillo - Customer Education & Outreach Division

Jennifer Jones - Disability & Survivor Benefits Division

# Emergency Retirement Counseling (1 of 4)

When a member is facing imminent death a CalPERS counselor can advise you on actions you should take to protect the member's benefits and help guide the process for a Disability Retirement.

# Emergency Retirement (2 of 4)

## Emergency Retirement Process

### **When/why:**

- Short life expectancy, surgery, or injury
- To ensure the best death benefit is paid to the right person

# Emergency Retirement Counseling (3 of 4)

## Steps you should take

Obtain details about your employee's circumstances:

- HIPAA event details
- Current location of your employee
- Marital/Domestic Partnership status
- Primary contact information

Call **888-CalPERS** (or **888-225-7377**) to notify CalPERS of the need for an Emergency Retirement.

# Emergency Retirement Counseling (4 of 4)

A CalPERS Counselor will review the member's account to determine the appropriate action and contact you within one business day to advise you of next steps.

# After Hours Processing

# Emergency Retirement (1 of 3)

## Precautionary Disability Retirement

- May be initiated by member or employer
  - If member is married/partnered, employer can sign on member's behalf
  - Employer must list spouse/domestic partner in survivor continuance section
- Submit 24/7:
  - Fax to (916) 795-1291
  - Email to [DSBD\\_Pre-retirement\\_Death@calpers.ca.gov](mailto:DSBD_Pre-retirement_Death@calpers.ca.gov)
- Call **888-CalPERS** (or **888-225-7377**) the next business day to follow up and determine if any additional steps need to be taken

# Emergency Retirement (2 of 3)

**\*EMERGENCY\***



## Employer-Originated Disability Retirement Application

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

Please complete and submit the employer-originated application along with any required documentation to initiate a disability or industrial disability retirement on behalf of the member. Upon receipt of the application, a retirement package will be sent to the member for completion. If the member does not comply, the employer-originated application will be canceled and both the employer and member will be notified.

### Application Type

Disability Retirement       Industrial Disability Retirement

<b>Section 1</b>	<b>Member Information</b>
John Doe   1234567890	
Member's Name (First Name, Middle Initial, Last Name)   Member's Social Security Number or CalPERS ID	
400 Q Street	
Address	
Sacramento   CA   95814	
City   State   ZIP   Country	
01/01/1981   <input checked="" type="checkbox"/> Male <input type="checkbox"/> Female   (916) 555-5555   ( )	
Birth Date (mm/dd/yyyy)   Gender   Daytime Phone   Alternate Phone	
<b>Section 2</b>	<b>Member's Spouse or Registered Domestic Partner Information</b>
Jane Doe   06/15/2012	
Spouse or Registered Domestic Partner's Name (First Name, Middle Initial, Last Name)   Date of Marriage	
<b>Section 3</b>	<b>Employment Information</b>
Member's Last Day on Payroll (mm/dd/yyyy)   Member's Full Position Title	
Sacramento County Schools	
Employer/Agency Name	
Is the employee working? <input type="checkbox"/> Yes <input type="checkbox"/> No	
If yes, in what capacity? <input type="checkbox"/> Full time <input type="checkbox"/> Part time <input type="checkbox"/> Modified Duties	

# Emergency Retirement (3 of 3)

**Section 4 Disability Information** ←

What is the member's specific disability? \_\_\_\_\_

Provide a copy of the following documentation:

- Job Duty Statement
- *Physical Requirements of Position/ Occupational Title* form (available on the CalPERS website)
- Medical Information to support application (e.g., Fitness for Duty Reports, Doctor's Notes, etc.)

Please provide as much detail as is known in this section

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

**Section 6 Employer Certification** ←

I certify to the best of my knowledge that the information provided on this application is true and correct.

*Sally Smith*

Signature of Employer

Sally Smith

Print Name of Employer

Personnel Specialist (916) 555-1234 | 3/21/2022

Position Title of Employer Phone Number Date (mm/dd/yyyy)

# Planning Ahead

Encourage employees to complete a CalPERS Special Power of Attorney form (PERS-0SS-138)

Ensure employees have a valid beneficiary designation on file

Contact CalPERS early when an employee might be facing an illness that could result in an emergency retirement

# Emergency Retirement Questions

# CalPERS 2022 Educational Forum

Save the date!

November 1-3, 2022

Anaheim Marriott

# Open Questions and Answers

Renee Ostrander, Brad Hanson, and Christina Rollins  
Employer Account Management Division

Thank you for joining us!

CalPERS School Employer Advisory Committee