School Employer Advisory Committee

February 4, 2026

Housekeeping (1 of 2)

Webinar is being recorded

Attendee mics are muted

Meeting materials available on www.calpers.ca.gov

Email: CalPERS_SEAC@calpers.ca.gov

Housekeeping (2 of 2)

For questions, use:

- Q&A
    - Type questions to the panel
- Raise hand
    - Let the moderator know you'd like to speak

Note: Chat is read-only. We use it to share links with you.

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Agenda (1 of 2)

myCalPERS Technical Support – Brionna Thompson

Vacation Pay – Kenneth Noss

Classic Benefit Validation – Erika Stewart-Sanchez

Reporting Leaves of Absences and Separations – Veronica Silva-Gil

Break – 10 minutes

Agenda (2 of 2)

Post-Retirement Enhancements – Gregery Lake

California Employers' Retiree Benefit Trust (CERBT) Fund – Katie Nguyen

CalPERS Benefits Education Event (CBEE) – Karen Ortiz

Questions and Answers – Brad Hanson, Heather Porter, and Kenneth Noss

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myCalPERS Technical Support

Brionna Thompson

Employer Account Management Division

Upcoming System Enhancements

February 14

- CSV reporting
- Multifactor authentication (MFA)

March 7

- myCalPERS reports

CSV Reporting (1 of 3)

Additional payroll reporting option

- Employers can now upload CSV files to submit earned period and adjustment reports
 - Earned period and adjustment reports must be submitted separately

Benefits

- Reduces reliance on manual payroll entry, copying prior reports, and XML uploads
- May eliminate the need for third-party vendors, often used for XML
- Easier to create and edit

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CSV Reporting (2 of 3)

Test reports

- Test CSV file uploads with either of the following two options:
  - In production, upload your file with test indicator displaying TRUE
  - Upload the CSV file in the test environment

CSV template

- Total of 34 headers
- Do not add, remove, or adjust columns as the file will be rejected

CSV Reporting (3 of 3)

Document resources

- [Technical Resources](#) webpage
  - Data Element Definitions
  - Common Payroll Errors and Resolutions
  - CSV Template

Upcoming

- CSV reporting for the CalPERS 457 Plan will be available in a future enhancement

Employers

➕ Toolkit

➕ CalPERS Review Reports

➕ File Transfer Protocol (FTP)

➕ Health

➖ Payroll

- Data Element Definitions Payroll Contribution Reporting File (PDF, 1.0 MB)
- Common Payroll Errors and Resolutions (PDF) – Find resolutions to common payroll error messages and learn how to export XML files to Excel.
- myCalPERS Payroll Adjustments Student Guide (PDF, 2.4 MB) – Learn how to report retroactive payroll records and make corrections.
- myCalPERS Payroll Reporting Student Guide (PDF, 2.5 MB) – Learn how to create an earned period report, add and maintain records, process a report, and reconcile missing payroll.
- Creating a Payroll Adjustment Report (PDF) – Learn how to create a manual adjustment report from a regular earned period report XML file.

Multifactor Authentication (MFA) (1 of 2)

Defect impacting County Office of Education (COE)

- COE system access administrators are currently unable to reset passwords for users in their school districts, receiving a "User not found" error message
- County administrators should be able to manage and reset access for their district users
- This issue will be resolved February 14, allowing county administrators to manage district user access as expected

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Multifactor Authentication (MFA) (2 of 2)

Simplified login experience

- Only one default MFA option will be available at sign-in rather than multiple choices
  - Email (recommended)
  - Text

myCalPERS Reports (1 of 5)

Cognos to myCalPERS

- Reports will be transitioning from Cognos to myCalPERS

Benefits include:

- Improved performance
- Better access
- User friendly

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myCalPERS Reports (2 of 5)

Save online

- Reports can be saved for future access

Improved clarity and access

- Information ("i") icons provide explanations and disclosures

Run Option: ⓘ ○ **Download (.xls)** ○ **Download (.csv)** ○ **Online (.html)** ⦿ **Save Online (.html)**

Save Notes: [_____]

Run Report **Back**

Download (.xls): Report is downloaded to your device and formatted as an Excel file.

Download (.csv): Report is downlaoded to your device and formatted as a comma-separated value file.

Online (.html): Report is displayed in the web browser.

Save Online (.html): Report is displayed in the web browser and saved.

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myCalPERS Reports (3 of 5)

Run Report

- Search by report name

myCalPERS Reports (4 of 5)

Generated Reports

- Reports generated by user, system, or all can be found in this tab

  - **User**: Locate reports generated with the "Save" or "Download" run option
  - **System**: Based on a scheduled background process associated with your business functions
  - **All**: Locate both user and system reports
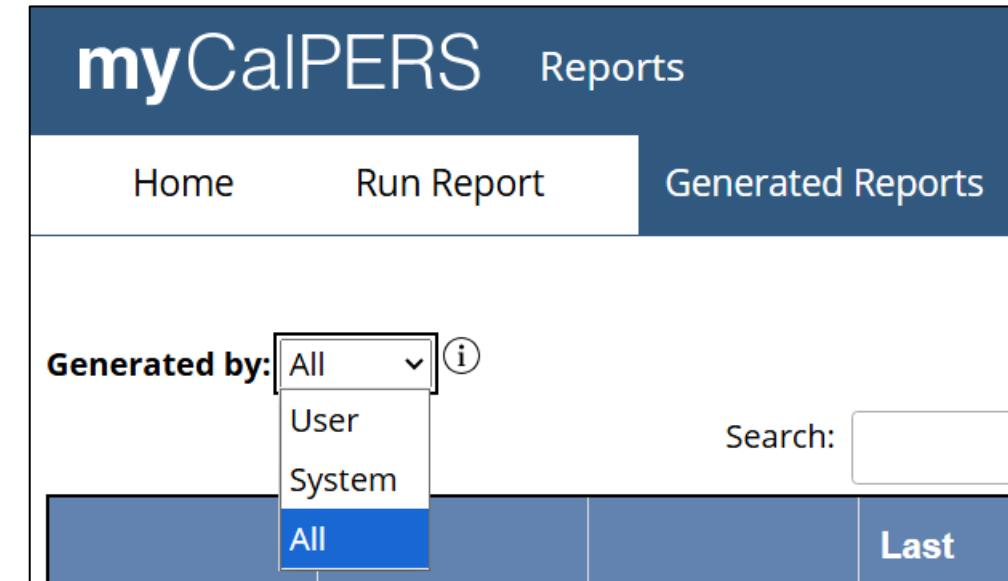
myCalPERS Reports (5 of 5)

Resources

- Student guides
  - myCalPERS Employer Reports (Cognos) Catalog webpage will be updated to reflect the new reporting structure
  - myCalPERS System Privileges for Business Partner Roles (PDF)
  - myCalPERS System Access Administration (PDF, 2.2 MB)
- Coming soon
  - myCalPERS Reports Student Guide

Important Updates (1 of 2)

System enhancement – April 11

- Retirement Appointment Reconciliation (RAR)
    - Updates will be completed daily
- CSV reporting for the CalPERS 457 Plan

Important Updates (2 of 2)

Deactivated contacts removed from business partner profiles

- Identified as a system defect
- Issue has been corrected and is now resolved
- Implemented October 18, 2025

Person search

- Now allows dashes for Social Security number
- Implemented October 18, 2025

myCalPERS Technical Support Resources

Contact Us

Submit an inquiry in myCalPERS

- Select 'Submit Inquiry' in the Common Tasks left-side navigation menu

Email: EmployerTechnicalSupport@calpers.ca.gov

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

- Monday - Friday, 8:00 a.m. to 5:00 p.m.
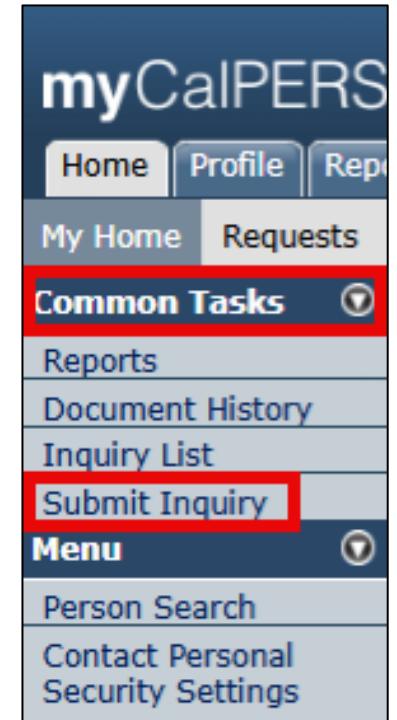
myCalPERS Technical Support Questions

Vacation Pay

Kenneth Noss

Employer Account Management Division

Purpose of This Training

Provide guidance on proper reporting of vacation pay for classified school members

Help school employers avoid common reporting errors

Ensure compliance with the Public Employees' Retirement Law (PERL)

Why Vacation Pay Reporting Matters

Incorrect reporting can delay member retirement benefits

Non-compliance may create financial liability for employers and members

Accurate reporting supports fair and lawful retirement calculations

Reporting Vacation Pay

Reportable only when used as time excused from work

Must reflect services performed during normal working hours

Must align with contracted hours or schedules

What Is Not Reportable

Vacation payouts added to contract days and prorated over the year

Lump-sum payments for unused vacation

Vacation pay reported beyond contracted schedules

Common Reporting Errors

Adding vacation pay to contract days and spreading it over the year

Reporting as a lump sum at the end of a fiscal year

Reporting beyond normal work schedules

Including vacation cash-outs as part of final settlement pay

Correct Reporting Practices

Report vacation pay only when time off is taken

Ensure vacation hours do not exceed contracted hours

Align reported compensation with publicly available pay schedules

Impacts of Non-Compliance

Administrative holds on member accounts

Corrections to reported compensation

Potential overpayments or employer liabilities

Next Steps for Employers

Review payroll and reporting practices

Discontinue prorating vacation payouts

Ensure vacation reporting complies with PERL requirements

Vacation Pay Questions

Classic Benefit Validation

Erika Stewart-Sanchez

Employer Account Management Division

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What is the Classic Enrollment Validation

Purpose and initiation

Potential changes

Proactive measures

Reciprocal Self-Certification Form (1 of 3)

Section 1: Member Information

Jane Eliza Doe
Member Name

4/1/1990   9999999999   12/1/2023
Date of Birth   CalPERS ID   Enrollment Date with this Employer

Are you a member of CalPERS with funds on deposit? ● Yes ○ No

Are you a member of the defined benefit plan of one of the retirement systems listed on the enclosed List of Qualifying Reciprocal Retirement Systems in California? ● Yes ○ No If yes, complete Section 2 with membership information for each qualifying reciprocal retirement system. Do not provide CalPERS data on this form. **If no, skip to Section 3.**

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Reciprocal Self-Certification Form (2 of 3)

Section 2: Qualifying Reciprocal Membership Information

The data you provide must be validated with your reciprocal system. Failure to validate information may result in enrollment errors. Refer to the *List of Qualifying Reciprocal Retirement Systems in California* and only include details on this form for membership under the retirement systems listed, not employment covered by CalPERS.

1) Name of most recent reciprocal retirement system: **Fresno County Employees' Retirement Association**

   Membership date in most recent reciprocal system (MM/DD/YYYY): **1/15/2010**

   Are you currently active with this reciprocal system? ○ Yes ● No, provide separation date (or last activity date if a member of CalSTRS (MM/DD/YYYY): **11/15/2023**

   Did you receive a refund from this reciprocal system? ○ Yes ● No, provide refund date (MM/DD/YYYY): N/A

   Did you retire from this reciprocal system? ○ Yes ● No, provide retirement date (MM/DD/YYYY): **N/A**

   Note: Provide details below for a second reciprocal system or additional membership periods, if applicable. If not, skip to Section 3.

2) Name of reciprocal retirement system: **N/A**

   Membership date (MM/DD/YYYY): **N/A**

   Are you currently active with this reciprocal system? ○ Yes ○ No, provide separation date (or last activity date if a member of CalSTRS (MM/DD/YYYY):

   Did you refund from this reciprocal system? ○ Yes ○ No, provide refund date (MM/DD/YYYY):

   Did you retire from this reciprocal system? ○ Yes ○ No, provide retirement date (MM/DD/YYYY):

   Note: If you have additional reciprocal membership, attach a second form. If not, skip to Section 3.

![CalPERS]

Reciprocal Self-Certification Form (3 of 3)

Section 3: Sign and Certify

I understand that I am subject to the applicable laws and regulations of each system where I have membership. I also understand that completing this form will only determine my enrollment eligibility in CalPERS. It is not a request to establish reciprocity.

I certify that the information on this form has been verified with the qualifying reciprocal retirement system as true and correct and any information found to be incorrect may require corrections to my CalPERS account including, but not limited to, my retirement enrollment level or formula and adjustments to my member contributions. CalPERS may make any necessary corrections to my account to ensure I am properly enrolled and eligible to receive the correct retirement benefits.

Jane E Doe

Member Signature

12/1/2023

Date

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Who Receives the Classic Enrollment Validation Form

Members enrolled in classic benefits after one year of employment

If member establishes reciprocity in the first year, the letter and form will not be generated

Impact of non-completion:

- A hold on the member's account

Proactive measures:

- Members are encouraged to provide accurate information during the initial enrollment process to avoid delays or issues

Process

Letter and form are sent to the member requesting verification of reciprocal system membership

The verification is completed by any of the following:

- Establish reciprocity
- Member can submit documents with form
- Ask their previous reciprocal system to complete form

Once the validation is completed the hold will be released

Employer Responsibilities

Reciprocal Self-Certification Form (CalPERS-2593)

If enrollment changes are needed, complete adjustments

Be familiar with this process in case you get questions

Refer questions to CalPERS

Member Elections Team Resources

Member Elections Team:

Member_Election_Team@calpers.ca.gov

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

Classic Benefit Validation Questions

Reporting
Leaves of Absences and Separations

Veronica Silva-Gil

Employer Account Management Division

Topics

Reporting leaves of absence

Reporting separation

Resources

Leaves of Absence

Leave of Absence (LOA) Reporting (1 of 2)

Employers must report an employee's LOA begin date as soon as they are made aware of the employee's absence

Employer must report the LOA end date as soon as the employee returns to work

If the employee is receiving compensation while on an LOA, continue to report the compensation in myCalPERS

Leave of Absence (LOA) Reporting (2 of 2)

If you receive an error when reporting compensation, contact us to assist with triaging the error

If the employee does not return from an LOA, report the separation date

- The LOA end date and separation date need to be two different dates

Leave of Absence Types to Report

Education

Family

Industrial Disability

Maternity/Paternity

Military

Non-Industrial Disability

Sabbatical – Full/Partial Pay

Service

State Disability

Unpaid

Workers' Compensation

Other

Leave of Absence Types to Not Report

Intermittent leaves of absence not affecting health benefits

Leaves of absence lasting less than one week

- E.g., one sick day or a few hours of sick time

Appointments with Health Benefits

Report leaves of absence affecting health benefits

Employee may need to be placed in direct pay

- Follow direct pay procedures

If employee is not placed in direct pay, their health benefit may need to be canceled

- If canceled, re-enroll employee once they return from leave

Employer Responsibilities

Report leaves of absence timely

Report appropriate CalPERS-reportable compensation

Set employees up on direct pay for their health benefits when on a leave of absence

Report the end date of the leave of absence timely

Ensure dates match personnel records

Maintain personnel records

Reporting Separations

Permanent Separation Dates

Enter the separation date as the day after the last day an employee worked for the employer or the day after the last day on payroll

A permanent separation date must be reported for all employees who end employment

If an employee does not return from a leave of absence, enter a separation date as soon as you find out the employee will not be returning to work

Active Members

If zero payroll is reported for 12 consecutive months for an active appointment, myCalPERS will automatically enter a permanent separation date

Previously myCalPERS was generating notification of separations at three and six months prior to being separated (i.e., suspended)

Upcoming system enhancement will generate a notification of separation at nine months only (effective February 14)

Notification an appointment has been separated to both the member and employer at 12 months will still be generated

Retired Members

If a member retires with active appointments, myCalPERS will generate a notification to both retiree and employer

- First notification – two months after retirement
  - o Advising of missing separate date and potential suspension of benefits
- Second and final notification – four months
  - o Final notification of missing separation date and advising benefits will be suspended until separation date is reported

Training Resources

Leave of Absence Resources

[Public Agency & Schools Reference Guide (PDF, 2.2 MB)](#)

[State Reference Guide (PDF, 2.5 MB)](#)

[myCalPERS Retirement Enrollment Student Guide (PDF, 2.7 MB)](#)

[Employer Education](#) webpage for self-paced or instructor-led class information

Reports

Business Partner Info Report

Participant Appointment Details Report

Business Partner On Leave Report

Reporting
Leaves of Absences
and Separations Questions

Break

Post-Retirement System Enhancements

Gregery Lake

Employer Account Management Division

Recent Enhancements (1 of 2)
Uploading Documents

Employers can now directly upload retired annuitant documents

- 180-day resolutions
- Unemployment Insurance Certificate
  - Employers select "Yes" or "No" at appointment creation
- Retired Annuitant Hiring Questionnaire (CalPERS-6966)
- Hiring documentation
  - Duty statement
  - Salary schedule
  - Employer agreement
  - Offer letter

Recent Enhancements (2 of 2)
Enrollment Screen

Post-Retirement System Enhancements Questions

California Employers' Retiree Benefit Trust (CERBT) Fund

Katie Nguyen

Pension Contracts & Prefunding Programs

What is OPEB?

Other Post-Employment Benefits (OPEB) are non-pension benefits provided to retirees
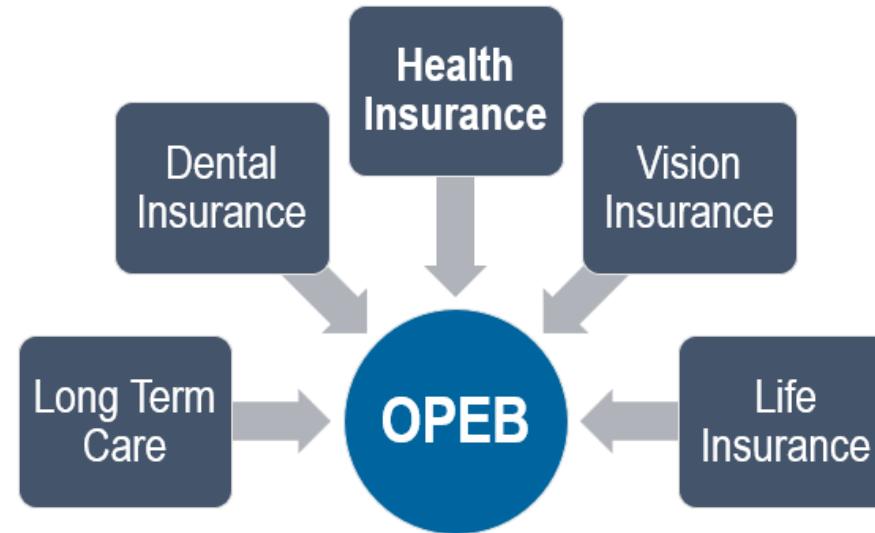
Prefunding OPEB

Why prefunding is more cost-effective:

- Reduces future liabilities
- Potential for investment growth and lower costs
- Prudent financial management

Prefunding Example
School's Pay-Go vs. Prefunding

Measurement Date	6/30/2019 (Pay-Go)	6/30/2021 (Prefund)
Discount Rate	3.13%	5.00%
Total OPEB Liability	$1,523,835	$1,433,070
Cumulative Section 115 Contributions	$0	$153,021
Net Investment Income Generated	$0	$14,493
Market Value of Assets	$0	$167,514
Net OPEB Liability	$1,523,835	$1,265,545
Funded Status	0%	13%

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Financial Reporting Outcomes

Numbers are in millions of dollars

Financial Statements	Policy A Pay-Go (No Prefunding)	Policy B Full Prefunding	Policy C Partial Prefunding
Total OPEB Liability	$76.7	$50.3	$61.4
Market Value Assets	$0	$15.0	$7.5
Net OPEB Liability	$76.7	$35.3	$53.9

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Prefunding Becomes Cheaper Than Pay-Go
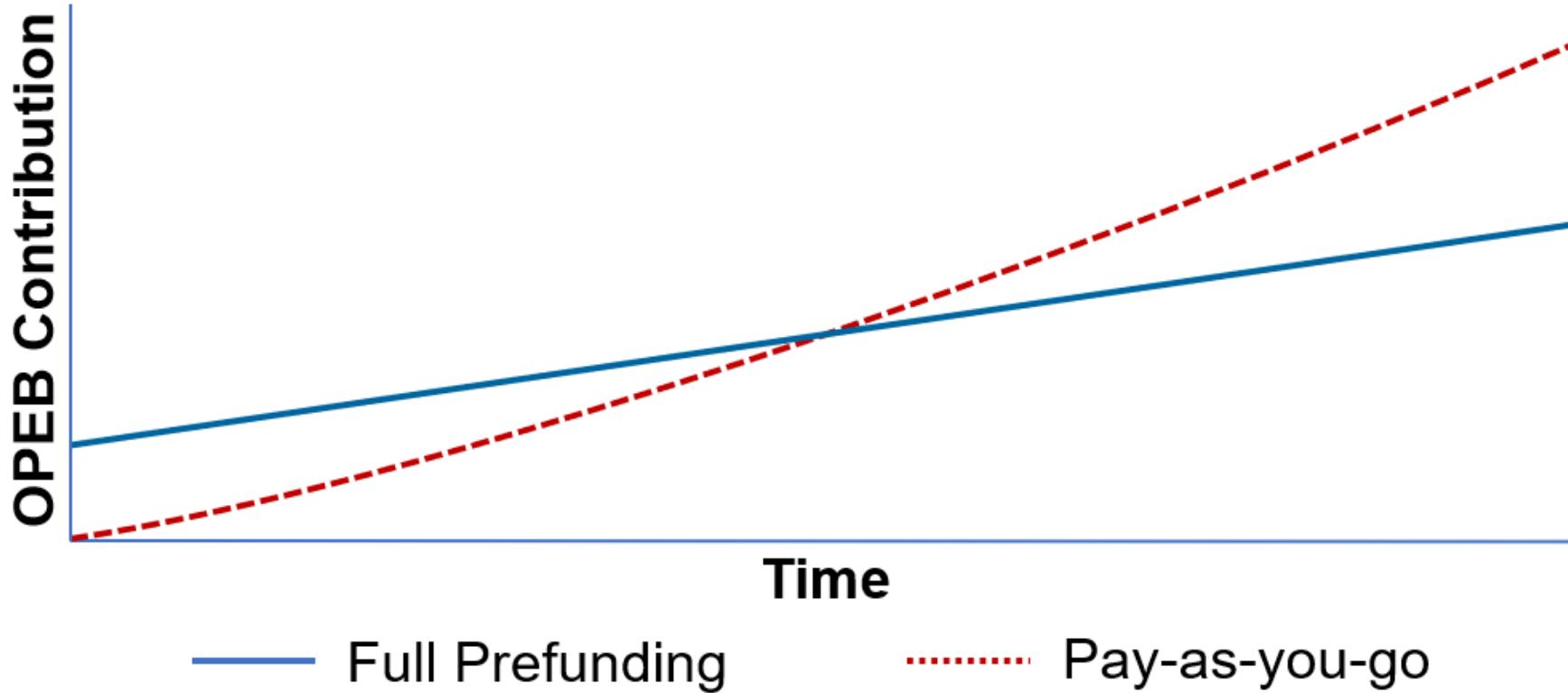
Next Steps

Schedule a consultation

Review funding options

Submit a contracting form

Set up trust account options

Overview of CERBT

IRS-approved trust for OPEB prefunding

Voluntarily prefund non-pension

Diversified investments

Three investment strategies to choose from

GASB compliance

Established in 2007

~$27.3B assets

CERBT Portfolio Options

Portfolios	CERBT Strategy 1	CERBT Strategy 2	CERBT Strategy 3
Expected Return	6.4%	6.1%	5.8%
Standard Deviation	11.5%	9.5%	8.1%

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Total Participation Cost Fee Rate

All-inclusive cost of participation

- 8.5 basis points (bps) fee on asset balance
- Combines administrative, custodial, and investment fees
- Self-funded, not-for-profit, fee rate may change in the future
- Zero cost to join

Asset Value on Deposit	All-Inclusive Fee Rate	Annual Cost
$1,000,000	8.5 Basis Points (0.085%)	$850

California Employers' Retiree Benefit Trust (CERBT) Fund Questions

Email: CERBT4U@calpers.ca.gov

CalPERS Benefits Education Event (CBEE)

Karen Ortiz

Customer Education & Outreach Division

CalPERS Benefits Education Event (CBEE)

Upcoming CBEE

- March 4 & 5
- 8:30 a.m. – 4:00 p.m.
- Virtual
- Registration open now

Roundtable

Brad Hanson, Heather Porter, and Kenneth Noss

Employer Account Management Division

Thank you