



MARIPOSA COUNTY

Auditor ·



RESOLUTION - ACTION REQUESTED 2016-45

MEETING: January 26, 2016
TO: The Board of Supervisors
FROM: Debbie Isaacs, Auditor
RE: Resolution for Employer Paid Member Contributions-Appointed and Elected Miscellaneous Officials

RECOMMENDATION AND JUSTIFICATION:

Adopt a Resolution Establishing the Employer Paid Member Contributions Paid to the California Public Employees' Retirement System for Appointed and Elected Miscellaneous Officials of Mariposa County Effective January 1, 2016.

A Resolution for paying and reporting the value of Employer Paid Member Contributions ("EPMC") for Appointed and Elected Miscellaneous Officials effective January 1st, 2016. Those officials hired on or after January 1, 2013, and who did not have prior California Public Employees' Retirement System ("CalPERS") service or had a break in service from a CalPERS agency for more than six months, are subject to the Public Employees' Pension Reform Act ("PEPRA") and this action does not apply to them.

Prior to January 1, 2016, the County paid 5% EPMC for Classic First-Tier Miscellaneous officials. These officials were hired before November 1, 2011 and have a 2.7%@55 retirement formula. The County paid 4% EPMC for Classic Second-Tier Miscellaneous officials. These officials were hired on or after November 1, 2011 and before January 1, 2013 and have a 2%@55 formula. Following are the EPMC amounts the County will begin paying effective January 1, 2016:

- 1% of the EPMC for employees who receive the 2% @ 55 retirement formula.
- 2% of the EPMC for officials who receive the 2.7% @ 55 retirement formula.

All Appointed and Elected officials will begin paying 6% of their retirement member contribution effective January 1, 2016.

BACKGROUND AND HISTORY OF BOARD ACTIONS:

At their meeting of April 7, 2015, the Board of Supervisors adopted Resolution No. 15-166 which authorized that appointed and elected officials begin paying a portion of their retirement. One of the changes approved by the Board at that meeting was that Department Heads begin

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paying 6% of the their employee retirement contribution effective January 1, 2016.

ALTERNATIVES AND CONSEQUENCES OF NEGATIVE ACTION:

Without passage of this Resolution, the County cannot correctly implement the previously approved payments of EPMC by the County for Appointed and Elected officials, per Board Resolution No. 15-166 adopted on April 7, 2015.

ATTACHMENTS:

Miscellaneous Appointed and Elected Officials EPMC Resolution (DOC)

CAO RECOMMENDATION

Requested Action Recommended


Mary Hodson, CAO 1/20/2016

RESULT: ADOPTED BY CONSENT VOTE [UNANIMOUS]

MOVER: Marshall Long, District III Supervisor

SECONDER: Kevin Cann, District IV Supervisor

AYES: Smallcombe, Jones, Long, Cann, Carrier

MARIPOSA COUNTY RESOLUTION NO. 16-045

A RESOLUTION OF THE COUNTY BOARD OF SUPERVISORS OF MARIPOSA COUNTY FOR PAYING AND REPORTING THE VALUE OF EMPLOYER PAID MEMBER CONTRIBUTIONS FOR APPOINTED AND ELECTED MISCELLANEOUS OFFICIALS

WHEREAS, the governing body of the County of Mariposa has the authority to implement Government Code Section 20636(c)(4) pursuant to Section 20691;

WHEREAS, the governing body of the County of Mariposa has a written labor policy or agreement which specifically provides for the normal member contributions to be paid by the employer, and reported as additional compensation;

WHEREAS, one of the steps in the procedures to implement Section 20691 is the adoption by the governing body of the County of Mariposa of a Resolution to modify the paying and reporting of the value of said Employer Paid Member Contributions (EPMC);

WHEREAS, the governing body of the County of Mariposa has identified the following conditions for the purpose of its election to pay EPMC:

- The following benefit shall apply to all Classic Appointed and Elected Miscellaneous Officials:
- Effective January 1, 2016, for employees hired prior to November 1, 2011, the County shall pay 2% of the normal member contribution as EPMC and report the same 2% of compensation earnable (excluding Government Code Section 20636(c)(4)) as additional compensation.
- Effective January 1, 2016, for employees hired on or after November 1, 2011, the County shall pay 1% of the normal member contribution as EPMC and report the same 1% of compensation earnable (excluding Government Code Section 20636(c)(4)) as additional compensation.
- The effective date of this Resolution shall be January 1, 2016.

NOW, THEREFORE, BE IT RESOLVED that the Mariposa County Board of Supervisors, a political subdivision of the State of California, hereby elects to pay and report the value of EPMC as set forth above.

PASSED AND ADOPTED this 26th day of January, 2016 by the following vote:

AYES: SMALLCOMBE, JONES, LONG, CANN, CARRIER

NOES: NONE

ABSTAINED: NONE

EXCUSED: NONE



JOHN CARRIER, Chair
Board of Supervisors

ATTEST:

APPROVED AS TO FORM:



RENÉ LaROCHE, Clerk of the Board



STEVEN W. DAHLEM, County Counsel