

MARIPOSA COUNTY

Auditor ·



RESOLUTION - ACTION REQUESTED 2016-72

MEETING: February 16, 2016
TO: The Board of Supervisors
FROM: Debbie Isaacs, Auditor
RE: Employer Paid Member Contributions-Court SEIU

RECOMMENDATION AND JUSTIFICATION:

Adopt a Resolution authorizing the County to discontinue paying Employer Paid Member Contributions (EPMC) to the California Public Employees' Retirement System (CalPERS) for Courts Service Employees International Union (SEIU) employees effective February 1, 2016. Those employees hired on or after January 1, 2013, and who did not have prior 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.

Currently, the County pays 4% of the retirement member contribution for Court employees. These retirement costs are eventually recouped from the State, since the Superior Court is primarily a State funded agency. However, Court employees are subject to Mariposa County's retirement contract with CalPERS, which is why EPMC resolutions affecting Court employees must be passed by the Board of Supervisors. For employees hired before November 1, 2011, the retirement member contribution is 8% and upon retirement, they will receive a 2.7%@55 retirement formula. For employees hired on or after November 1, 2011 and before January 1, 2013, the retirement member contribution is 7% and upon retirement, they will receive a 2%@55 formula. Following are the EPMC amounts the County will begin paying effective February 1, 2016:

- 0% of the EPMC for Court SEIU employees who receive the 2%@ 55 (Second-Tier) retirement formula.
- 0% of the EPMC for Court SEIU employees who receive the 2.7%@ 55 (First-Tier) retirement formula.

On February 1, 2016 a new Court SEIU Memorandum of Understanding (MOU) was signed, which includes a provision to discontinue EPMC for all Court SEIU employees effective February 1, 2016. These changes need to be approved by the Board of Supervisors via updated EPMC resolutions in order to be effective.

BACKGROUND AND HISTORY OF BOARD ACTIONS:

At their meeting of July 7, 2015, the Board of Supervisors adopted Resolution No. 15-319, which authorized the County to pay and report as compensation 4% Employer Paid Member Contributions (EPMC) for all Classic First-Tier Court SEIU employees and 3% EPMC for all Classic Second-Tier Court SEIU employees effective June 1,

2015.

ALTERNATIVES AND CONSEQUENCES OF NEGATIVE ACTION:

Without passage of this action, the County will be out of compliance with CalPERS' mandate that an EPMC resolution must be approved by the Board of Supervisors for a change to be processed in the way member retirement contributions are paid.

ATTACHMENTS:

Court SEIU EPMC Resolution (DOC)

Mariposa Superior Court - SEIU MOU 11-1-15 through 10-31-16 (PDF)

CAO RECOMMENDATION

Requested Action Recommended



Mary Hodson, CAO

2/9/2016

RESULT: ADOPTED BY CONSENT VOTE [UNANIMOUS]

MOVER: Rosemarie Smallcombe, District I Supervisor

SECONDER: Kevin Cann, District IV Supervisor

AYES: Smallcombe, Jones, Long, Cann, Carrier

MARIPOSA COUNTY RESOLUTION NO. 16-72

**RESOLUTION FOR PAYING AND REPORTING THE VALUE OF
EMPLOYER PAID MEMBER CONTRIBUTIONS**

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

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; and

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 commence said Employer Paid Member Contributions (EPMC); and


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

- This benefit shall apply to all Classic employees of the Court SEIU Employees group, code 006.
- This benefit shall consist of paying 0% of the normal member contributions as EPMC, and reporting the same percent (0%) of compensation earnable, for Classic 1st tier employees (2.7%@55), excluding Government Code Section 20636(c)(4), as additional compensation.
- This benefit shall consist of paying 0% of the normal member contributions as EPMC, and reporting the same percent (0%) of compensation earnable, for Classic 2nd tier employees (2%@55), excluding Government Code Section 20636(c)(4), as additional compensation.
- Employees belonging to the Court SEIU group, code 006, shall be required to pay the full amount of the normal member contribution.
- The effective date of this Resolution shall be February 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 16th day of February, 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