



# MARIPOSA COUNTY

Auditor •



## **RESOLUTION - ACTION REQUESTED 2016-85**

MEETING: February 23, 2016

TO: The Board of Supervisors

FROM: Debbie Isaacs, Auditor

RE: Employer Paid Member Contributions-DSA and SMA

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### **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 Deputy Sheriff's Association (DSA) and Sheriff's Management Association (SMA) employees effective March 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 3% of the retirement member contribution for DSA and SMA employees and the remaining 6% of the member contribution is paid by the employees. During labor negotiations, employees in these groups agreed to pay the remaining 3% of the member contribution, with an offsetting 3% increase in salaries for affected employees. In order to effectuate the additional 3% payment by DSA and SMA employees, CalPERS requires the adoption of the attached Resolution.

### **BACKGROUND AND HISTORY OF BOARD ACTIONS:**

At their meeting of February 9, 2016, the Board of Supervisors adopted Resolution No. 16-67 and Resolution No. 16-68, which approved new Memorandums of Understanding (MOUs) with DSA and SMA respectively. These new MOUs, which take effect October 1, 2015, authorize the County to discontinue paying EPMC for all Classic DSA and SMA employees effective March 1, 2016.

### **ALTERNATIVES AND CONSEQUENCES OF NEGATIVE ACTION:**

Without passage of this Resolution, the County cannot correctly implement the agreed upon payments of EPMC pursuant to negotiated MOUs with DSA and SMA.

### **ATTACHMENTS:**

**DSA and SMA EPMC Resolution 03-01-16 (DOCX)**

### **CAO RECOMMENDATION**

Requested Action Recommended

  
Mary Hodson, CAO 2/17/2016

**RESULT:** ADOPTED BY CONSENT VOTE [UNANIMOUS]  
**MOVER:** Marshall Long, District III Supervisor  
**SECONDER:** Merlin Jones, District II Supervisor  
**AYES:** Rosemarie Smallcombe, Merlin Jones, Marshall Long, John Carrier  
**EXCUSED:** Kevin Cann

**MARIPOSA COUNTY RESOLUTION NO. 16-85**

**A RESOLUTION FOR EMPLOYER PAID MEMBER CONTRIBUTIONS**

**WHEREAS**, the governing body of the County of Mariposa has the authority to implement Government Code 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

**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 Contribution (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 Sheriff Deputies and Jail group, code 004 and Sheriffs Management group, code 005.
- This benefit shall consist of paying 0% of the normal member contributions as EPMC.
- Employees belonging to the Sheriff Deputies and Jail group, code 004, and the Sheriffs Management group, code 005, shall be required to pay the full amount of the normal member contribution.
- The effective date of this Resolution shall be March 1, 2016.

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


**PASSED AND ADOPTED** this 23<sup>rd</sup> day of February, 2016 by the following vote:

**AYES:** SMALLCOMBE, JONES, LONG, CARRIER  
**NOES:** NONE  
**ABSTAINED:** NONE  
**EXCUSED:** CANN



JOHN CARRIER, Chair  
Board of Supervisors

**ATTEST:**

  
RENÉ LaROCHE, Clerk of the Board

**APPROVED AS TO FORM:**

  
STEVEN W. DAHLEM, County Counsel