



MARIPOSA COUNTY

Auditor ·



RESOLUTION - ACTION REQUESTED 2016-617

MEETING: December 6, 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 Eliminating the Employer Paid Member Contributions (EPMC) Paid to the California Public Employees' Retirement System (CalPERS) for Appointed and Elected Miscellaneous Officials of Mariposa County Effective January 1, 2017.

For the purposes of this item, non-safety County employees and officials fit into one of three retirement categories: Classic First-Tier Miscellaneous Officials are those hired before November 1, 2011; Classic Second-Tier Miscellaneous Officials are those hired on or after November 1, 2011, and before January 1, 2013; and Public Employees' Pension Reform Act (PEPRA) employees are those hired after January 1, 2013.

Prior to January 1, 2017, the County paid a 2% EPMC for Classic First-Tier Miscellaneous Officials, a 1% EPMC for Second-Tier Miscellaneous Officials, and no EPMC for PEPRA employees. Consistent with the current labor agreement, and with the Board's approval, the County will eliminate all EPMC payments effective January 1, 2017. This will result in all appointed and elected officials paying the full amount of their retirement member contribution effective January 1, 2017.

BACKGROUND AND HISTORY OF BOARD ACTIONS:

At their meeting of January 26, 2016, the Board of Supervisors adopted Resolution No. 16-45 which authorized that Appointed and Elected Miscellaneous officials begin paying 6% of the employee retirement contribution effective January 1, 2016.

ALTERNATIVES AND CONSEQUENCES OF NEGATIVE ACTION:

Without passage of this Resolution, the County will continue to pay 2% EPMC for all Classic First-Tier Miscellaneous officials and 1% EPMC for all Classic Second-Tier Miscellaneous officials.

ATTACHMENTS:

Miscellaneous Appointed and Elected Officials EPMC Resolution (DOC)

CAO RECOMMENDATION

Requested Action Recommended



Mary Hodson, CAO 11/29/2016

RESULT: ADOPTED BY CONSENT VOTE [UNANIMOUS]

MOVER: Marshall Long, District III Supervisor

SECONDER: Merlin Jones, District II Supervisor

AYES: Smallcombe, Jones, Long, Cann, Carrier

MARIPOSA COUNTY RESOLUTION NO. 16-617

A RESOLUTION OF THE 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:
- 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.
- All Classic Appointed and Elected Miscellaneous Officials shall be required to pay the full amount of the normal member contribution.
- The effective date of this Resolution shall be January 1, 2017.

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 6TH day of December, 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