### **RESOLUTION FOR EPMC**

## SAMPLE A

### **RESOLUTION FOR EMPLOYER PAID MEMBER CONTRIBUTIONS**

- WHEREAS, the governing body of the <u>(Name of Agency)</u> has the authority to implement Government Code Section 20691;
- WHEREAS, the governing body of the <u>(Name of Agency)</u> has a written labor policy or agreement which specifically provides for the normal member contributions to be paid by the employer;
- WHEREAS, one of the steps in the procedures to implement Section 20691 is the adoption by the governing body of the <u>(Name of Agency)</u> of a Resolution to commence said Employer Paid Member Contributions (EPMC);

WHEREAS, the governing body of the <u>(Name of Agency)</u> has identified the following conditions for the purpose of its election to pay EPMC:

- This benefit shall apply to all employees of <u>(Membership Category)</u> <u>OR (Group or Class)</u>.
- This benefit shall consist of paying <u>(Percent)</u> of the normal member contributions as EPMC.
- The effective date of this Resolution shall be (Date).
- NOW, THEREFORE, BE IT RESOLVED that the governing body of the <u>(Name of Agency)</u> elects to pay EPMC, as set forth above.

ΒY

(Name of Official)

(Title of Official)

(Date adopted and approved)

### **RESOLUTION FOR EPMC WITH TIME-IN-GRADE EXCEPTION**

# SAMPLE B

## RESOLUTION FOR EMPLOYER PAID MEMBER CONTRIBUTIONS WITH TIME-IN-GRADE EXCEPTIONS

WHEREAS, the governing body of the <u>(Name of Agency)</u> has elected* to pay all or a part of the normal member contributions to the California Public Employees' Retirement System (CalPERS) pursuant to Government Code Section 20691, and applicable labor policies or agreements;
WHEREAS, the governing body of the <u>(Name of Agency)</u> may elect a time-in-grade Exception to said Employer Paid Member Contributions (EPMC) within a given group or class of employees as defined in Government Code Section 20636(e)(1) and as specifically authorized in Title 2, California Code of Regulations Section 569;
WHEREAS, the governing body of the <u>(Name of Agency)</u> has identified the following conditions for the application of said Exception:
<ul> <li>This exception shall apply to all employees of <u>(Membership Category) OR (Group</u> or Class) .**</li> </ul>
<ul> <li>(Name of Agency) elects to pay% for all current employees.</li> </ul>
<ul> <li>For employees hired after <u>(Date)</u>, the <u>(Name of Agency)</u> will pay EPMC according to the following time-in-grade schedule:</li> </ul>
Year <u>(Year)</u> at <u>(Percent)</u> %.*** (cannot be prior to the effective date of this resolution).
<ul> <li>Once a newly-hired employee accrues five (5) years of total service (either on a continuous or cumulative basis), s/he shall be entitled to payment of EPMC on the same terms that apply to all other employees in the group or class. In so resolving, the governing body of the <u>(Name of Agency)</u> agrees to abide by Section 569, the terms of which are incorporated-by-reference as if fully set forth herein.</li> </ul>
The effective date of this Resolution shall be <u>(Date)</u> .
NOW, THEREFORE, BE IT RESOLVED that the governing body of the <u>(Name of Agency)</u> elects a time-in-grade Exception as set forth above.
BY
(Name of Official)
(Title of Official)
(Date adopted and approved)

\*Note: This sample Resolution is designed as an amendment to a pre-existing Resolution to pay EPMC (see Sample Resolution A). In the alternative, a governing body of a public agency may incorporate the terms of this sample Resolution into the Resolution by which it initially elects to pay EPMC (i.e., if there is no pre-existing Resolution A).

\*\*Note: This Exception may be elected for any or all of the groups or classes of employees on whose behalf a public agency has elected to pay EPMC.

\*\*\*Note: Employer may add additional steps; however, the five (5) year requirement remains.

# SAMPLE C

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

WHEREAS, the governing body of the <u>(Name of Agency)</u> has the authority to implement Government Code Section 20636(c)(4) pursuant to Section 20691;
WHEREAS, the governing body of the <u>(Name of Agency)</u> 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 <u>(Name of Agency)</u> of a Resolution to commence paying and reporting the value of said Employer Paid Member Contributions (EPMC);
WHEREAS, the governing body of the <u>(Name of Agency)</u> has identified the following conditions for the purpose of its election to pay EPMC;
<ul> <li>This benefit shall apply to all employees of <u>(Membership Category) OR (Group or</u> <u>Class)</u>.</li> </ul>
<ul> <li>This benefit shall consist of paying <u>(Percent)</u> of the normal contributions as EPMC, and reporting the same percent (value) of compensation earnable* (excluding Government Code Section 20636(c)(4)) as additional compensation.</li> </ul>
<ul> <li>The effective date of this Resolution shall be <u>(Date)</u>.</li> </ul>
NOW, THEREFORE, BE IT RESOLVED that the governing body of the <u>(Name of Agency)</u> elects to pay and report the value of EPMC, as set forth above.
BY
(Name of Official)
(Title of Official)
(Date adopted and approved)

\*Note: Payment of EPMC and reporting the value of EPMC on compensation earnable is on payrate and special compensation except special compensation delineated in Government Code Section 20636(c)(4) which is the monetary value of EPMC on compensation earnable

### SAMPLE D

# RESOLUTION FOR PAYING AND REPORTING THE VALUE OF EMPLOYER PAID MEMBER CONTRIBUTIONS WITH TIME-IN-GRADE EXCEPTION

WHEREAS, the governing body of the <u>(Name of Agency)</u> has elected\* to pay and report the value of all or a part of the normal member contributions to the California Public Employees' Retirement System (CalPERS) pursuant to Government Code Sections 20636 (c)(4) and 20691, and applicable labor policies or agreements;

WHEREAS, the governing body of the <u>(Name of Agency)</u> may elect a time-in-grade Exception to said Employer Paid Member Contributions (EPMC) within a given group or class of employees as defined in Government Code Section 20636(e)(1) and as specifically authorized in Title 2, California Code of Regulations Amended Section 571;

WHEREAS, the governing body of the <u>(Name of Agency)</u> has identified the following conditions for the application of said Exception:

- This Time-in-Grade exception shall apply to all employees of <u>(Membership Category)</u> <u>OR (Group or Class)</u>.\*\*
- (Name of Agency) elects to pay \_\_\_\_% for all current employees.
- For employees hired after <u>(Date)</u>, the <u>(Name of Agency)</u> will, pursuant to Title 2, California Code of Regulations Amended Section 571, pay and report the value of EPMC according to the following time-in-grade schedule:

Year <u>(Year)</u> at <u>(Percent)</u>.\*\*\* (cannot be prior to the effective date of this resolution)

- Once a newly-hired employee accrues five (5) years of total service (either on a continuous or cumulative basis), s/he shall be entitled to payment of EPMC on the same terms that apply to all other employees in the group or class. In so resolving, the governing body of the (Name of Agency) agrees to abide by Section 571, the terms of which are incorporated-by-reference as if fully set forth herein.
- The effective date of this Resolution shall be (Date).

WHEREAS, the governing body of the <u>(Name of Agency)</u> acknowledges that the adoption of this Resolution may result in an upward adjustment of its employer contribution rate;

NOW, THEREFORE, BE IT RESOLVED that the governing body of the <u>(Name of Agency)</u> elects a time-in-grade exception, as set forth above.

ΒY

(Name of Official)

(Date of Official)

(Date adopted and approved)

<sup>\*</sup>Note: This sample Resolution is designed as an amendment to a pre-existing Resolution to pay and report EPMC (see Sample Resolution C). In the alternative, a governing body of a public agency may incorporate the terms of this sample Resolution into the Resolution by which it initially elects to pay and report EPMC (i.e., if there is no pre-existing Resolution C).

<sup>\*\*</sup>Note: This Exception may be elected for any or all of the groups or classes on whose behalf a public agency has elected to pay and report EPMC.

<sup>\*\*\*</sup>Note: Employer may add additional steps; however, the five (5) year requirement remains.