

RESOLUTION NO.

BOARD OF SUPERVISORS, COUNTY OF SAN MATEO, STATE OF CALIFORNIA

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**RESOLUTION AUTHORIZING AN AMENDMENT TO MASTER SALARY
RESOLUTION 077624 REVISING SECTION 5: SPECIAL COMPENSATION –
MISCELLANEOUS PROVIDING CONTRIBUTIONS TO A DEFINED CONTRIBUTION
BENEFIT PLAN FOR COUNTY MANAGER, SENIOR MANAGEMENT, SENIOR
ATTORNEYS AND HARD TO FILL MANAGEMENT POSITIONS IN RETIREMENT
PLAN 7**

RESOLVED, by the Board of Supervisors of the County of San Mateo, State of California, that

WHEREAS, section 206a(4) of the San Mateo County Charter authorizes the Board of Supervisors to establish the number of all appointed officers and employees; and

WHEREAS, sections 206a(5) and 508 of the San Mateo County Charter authorize the Board of Supervisors to establish by ordinance or resolution the compensation and benefits of County officers and employees; and

WHEREAS, San Mateo County Ordinance No. 07303 ordered that henceforth the number of County appointed officers and employees and their compensation and benefits shall be established by resolution of the Board of Supervisors; and

NOW THEREFORE, IT IS HEREBY ORDERED that the Board of Supervisors authorizes an amendment to Master Salary Resolution 077624 as follows:

SECTION 1: Section 5 of the Resolution is amended as indicated:

1. Defined Contribution Plan for Executive Management, Senior Attorneys and Hard-to-Fill Management - Effective December 27, 2020, any employee in the

County Manager, Senior Management Level (Department Head, Deputy Director, Assistant Director, Division Director, Chief Deputy, Assistant Deputy District Attorney/County Counsel) or Senior Attorney Level (Deputy County Counsel Attorney III/IV, Deputy District Attorney III/IV or Child Support Attorney III/IV) positions who meet San Mateo County Employees' Retirement Association's (SamCERA) definition of a new member under the Public Employees' Pension Reform Act (PEPRA), shall receive an employer paid contribution to their Deferred Compensation Plan. The County Manager shall receive an employer paid contribution in the amount equivalent to six percent (6%) of the employee's base salary and all other positions shall receive three percent (3%) of the employee's base salary. The contribution shall be deposited each pay period to a 401(a) Plan. The percentage of base pay contribution rate is intended as a guideline for the contribution and does not guarantee a specific amount of contribution. All contributions must be subject to applicable limitations imposed by State and Federal law, including limitations on the amount of employer contributions, as set forth under PEPRA and Internal Revenue Codes. As stated in PEPRA, employees eligible for employer contributions towards deferred compensation do not have a vested right to continue to receive such contributions..

The above benefit can be extended to newly hired employees in hard-to-fill management positions who meet SamCERA's definition of a new member under PEPRA. "Hard-to-Fill" management positions shall be defined by and subject to pre-approval by the Human Resources Director.

As stated in PEPRA, employees eligible for contributions do not have a vested right to continue to receive such contributions.

SECTION 2: Effective Date

1. This change is effective December 27, 2020.

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