

RESOLUTION NO. 071542

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

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**RESOLUTION (A) TERMINATING THE APPLICABILITY OF GOVERNMENT
CODE SECTION 31676.14 TO SPECIFIED GENERAL MEMBERS OF THE
COUNTY RETIREMENT SYSTEM EFFECTIVE AUGUST 7, 2011; AND (B)
MAKING GOVERNMENT CODE SECTION 31676.1 APPLICABLE TO
SPECIFIED GENERAL MEMBERS OF THE COUNTY RETIREMENT SYSTEM
EFFECTIVE AUGUST 7, 2011**

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

WHEREAS, presently pension benefits for general members in Plan 1,
Plan 2 or modified Plan 2 (also known as Plan 4) are calculated in accordance
with Government Code section 31676.14; and

WHEREAS, on June 7, 2011, this Board approved resolution 071454,
making Government Code section 31485.10 effective and section 31485.10 (a)
provides that the Board by resolution can make any retirement benefits effective
for some, but not all, general and safety members of the county and may provide
a different formula for calculation of retirement benefits, by making different
retirement formula sections contained in County Employees Retirement Law
("CERL") applicable to any subgroup of members within a membership
classification; and

WHEREAS, this Board desires to terminate the applicability of

071542

Government Code section 31676.14 only as to those general members hired on or after August 7, 2011, and instead for those general members to implement Government Code section 31676.1 and give these members the ability to elect to receive benefits under either Government Code section 31676.14 after providing the equivalent of ten years (20,800 hours) of service, and entering into an agreement with the San Mateo County Employees' Retirement Association to pay all of the employee and employer contributions that would have been required if the employee had been eligible to receive benefits under section 31676.14, including the applicable employee cost sharing contributions, since the date of employment, plus interest; and

WHEREAS, representatives of this Board have met and conferred with representatives of the recognized employee bargaining group representing general members about proposed changes to the retirement benefits provided to these employees, and the Board and the employee representatives have executed memoranda of understanding agreeing to the changes to retirement benefits and required contributions with the employee organization representing employees in the general retirement plan and this board has adopted resolutions agreeing to the changes to the retirement benefit and required contributions for all unrepresented general member employees; and

WHEREAS, pursuant to Government Code sections 7507 and 31516, enrolled actuaries employed by Milliman, Inc. performed valuations and provided

a statement of the actuarial impact upon the future annual costs of the changes in retirement benefits associated with the termination of Government Code section 31676.14 for new general members hired on or after August 7, 2011, and the implementation of Government Code section 31676.1 for those members, and those future annual costs were made public at the meeting of the Board of Supervisors on July 12, 2011;

NOW THEREFORE, IT IS HEREBY DETERMINED AND ORDERED

- A. Government Code section 31676.14 will not be applicable to general members hired on or after August 7, 2011.
- B. Government Code sections 31676.1 will become applicable to general members hired on or after August 7, 2011. These new general members will have the ability to elect to receive benefits under either Government Code section 31676.14 after providing the equivalent of ten years (20,800 hours) of service, and entering into an agreement with the San Mateo County Employees' Retirement Association to pay all of the employee and employer contributions, including the applicable employee cost sharing contributions, that would have been required if the employee had been eligible to receive benefits under section 31676.14 since the date of employment, plus interest.
- C. For those general members who elect to receive benefits under Government Code section 31676.14, those members shall share the cost of

implementing that benefit by contributing an additional applicable percentage of compensation earnable by way of payroll deductions. This cost sharing contribution will not be reduced by employer pick-up of employee retirement contributions. This cost sharing contribution will not be reduced for employees with 30 years of service. In all other ways, this cost sharing contribution will be treated in the same manner and will be subject to the same provisions in the CERL and SamCERA regulations as other employee contributions.

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071542

Regularly passed and adopted this 26TH day of July, 2011.

AYES and in favor of said resolution:

Supervisors:

DAVE PINE

CAROLE GROOM

ROSE JACOBS GIBSON

ADRIENNE J. TISSIER

DON HORSLEY

NOES and against said resolution:

NONE

Absent Supervisors:

NONE

Carole Groom

President, Board of Supervisors
County of San Mateo
State of California

Certificate of Delivery

I certify that a copy of the original resolution filed in the Office of the Clerk of the Board of Supervisors of San Mateo County has been delivered to the President of the Board of Supervisors.

R. Romero

Rebecca Romero, Deputy
Clerk of the Board of Supervisors

071542