

PAYROLL USERS GROUP

Tuesday, August 27, 2019

9:00 AM

City Centre, 1B

AGENDA

1. CALPERS

- a. Social Security Admin Fee
- b. Working Out of Class
- c. ARREARS
- d. Coaching Stipends
- e. ES372, New Appointments

2. CALSTRS

- a. ES350
- b. Excess Contribution Time
- c. Discover Errors (Notify Vicki Lueck)

3. PAYROLL

- a. CSEA Reset
- b. Late Starts
- c. Direct Deposits – new old employees
- d. Backup for Prelists
- e. Listings
- f. Superintendent Contracts
- g. No Changes Run Day
- h. Look at PAY513, PAY512
- i. Check Summer Deferred
- j. Green Bags

Next PUG Meeting: November 27, 2019

CSSPRA Meeting August 8, 2019

Veronica Silva-Gil, SSSA
Christina Rollins, SSSA



Official State Social Security Administrator

State Social Security Administrator Program

Agenda

- SSSA Funding
- Structure
- Invoice information



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State Social Security Administrator Program Funding



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State Social Security Administrator Program

State Administrator Program Funding

- Social Security Administration regulations require a State Social Security Administrator (SSSA), but no funding is provided
- The SSSA operating funds came from interest that was earned from the Social Security and Medicare tax holding account
- The fund can no longer pay for the expenses required to continue to operate the SSSA program
- The state Legislature does not allow CalPERS to use retirement funds to cover expenses. But CalPERS is authorized to collect fees

Gov. Codes 20176, 22551, and 22552



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SSSA Program Fee Structure

- Two types of fees that will be assessed
 - The first fee is a contracting fee to establish a new Section 218 Agreement or to modify an existing Section 218 Agreement for Social Security and/or Medicare coverage
 - The second fee is an annual maintenance fee for all employers that have an existing Section 218 Agreement



Annual Maintenance Fee

- Fee based on the number of employees currently employed with your agency
- Invoice generated annually when the SSSA Annual Information Request is sent to your District or COE

Annual Maintenance Fees

Number of employees	Fee
1 – 4	\$200
5 – 9	\$250
10 – 19	\$300
20 – 49	\$400
50 – 99	\$500
100 – 249	\$1,000
250 – 499	\$1,500
500 – 999	\$2,000
1000+	\$2,500



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Additional Information

- All school districts are covered under the Modification 315 and will receive an annual invoice
- Invoices will be generated at the school district level
- SSSA will notify the school districts at a later date how the invoice will be sent
- Some County Offices of Education will receive their own invoice if they have their own Social Security Section 218 Agreement
- If the County Office of Education has a Medicare-only Section 218 Agreement, no invoice will be generated



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Additional Information (continued)

- Employee count will be based on classified positions only
- Employee count information is obtained from:
 - CalPERS payroll records
 - California Department of Education
 - State Controller's Office



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Payment of Fees

- Electronic Funds Transfer (EFT), Automated Clearing House (ACH) or by check
- ACH method should include the my|CalPERS ID* receivable ID*\$\$\$ in the additional payment section
- Questions:
 - **888-CalPERS** (or **888-225-7377**)
 - Email FCSD_Cashiers@CalPERS.CA.GOV



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Payments via check

- Submit a copy of your invoice along with payment to:
 - California Public Employees' Retirement System
Cash & Payment Processing/FRAS
P.O. Box 942703
Sacramento CA 94229-2703



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Contact Information



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How to contact the SSSA Office

- **E-mail:** sssa@calpers.ca.gov
- **Direct Phone:** (916) 795-0810
- **Mail:** CalPERS
State Social Security Administrator
P.O. Box 720720
Sacramento, CA 94229



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Upcoming Webinar Schedule

- **You Ask, We answer**
 - Wednesday, Aug. 28, 10:00am-11:00am
- **How to complete the AIR**
 - Wednesday, Sept. 25, 10:00am-11:00am
- **Register at:** <https://www.calpers.ca.gov/sssa>



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Questions



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Common Examples of MOU language

Example 1: Contains both Temporary Upgrade Pay (TUP) and promotion in place (pay rate increase)

6. Temporary Duties:

An employee occupying a regular position may temporarily be assigned to a higher class with appropriate administrative approval. In those cases where the temporary assignment exceeds four (4) workdays within a fifteen (15) calendar day period, the employee shall receive an appropriate rate of pay for the entire period. In determining the appropriate rate, the step placement shall be such that the employee will be placed on the higher class at Step 1. In the event placement on Step 1 does not result in at least a five percent (5%) increase, the employee will be placed on the first step equal to or lower than his current step which results in at least a five percent (5%) increase.

Should the temporary assignment to the higher class exceed twenty (20) workdays, the employee shall be paid at a rate on the salary schedule as if the employee had been promoted to the higher level class for the entire period he/she holds the temporary position.

Example 2: Contains language that is strictly TUP and should be reported as special compensation

18.15.1 When an employee is required to perform duties inconsistent with those assigned to the position for a

period of more than five (5) working days within any fifteen (15) working-day period, the employee's



salary shall be adjusted upward by five percent (5%) for the entire period he/she is required to work out of the classification.

OR

6.8 OUT-OF-CLASS ASSIGNMENT

6.8.1 A Unit Member assigned to spend a substantial amount of the Unit Member's time performing duties requires skills and/or responsibilities not in the Unit Member's classification description but included in the duties of a classification which has a range higher than that of the Unit Member for more than five (5) working days within a fifteen (15) calendar day period shall receive additional compensation. The rate of compensation shall be based on the range of the higher classification at a step that ensures that the Unit Member's additional compensation shall be not less than five percent (5%) greater than the Unit Member's present range and step.

6.8.2 For out-of-class assignments which are not continuous for ninety (90) days or more the Unit Member shall keep a timesheet, on a form provided by the Payroll Section, of hours per day spent working out-of-class and have said timesheet verified and signed by the Unit Member's supervisor. Said short term (90 days or less) assignments shall be compensated on the Unit Member's next appropriate pay cycle.

Example 3: Contains language that clearly states a promotion has occurred (pay rate increase)

Section 8. Temporary Promotion

A regular employee may be promoted on a temporary basis to fill a vacant position as a result of a leave of absence of the incumbent of that position, or pending appointment of another person to that position. Such promotion is designated "temporary promotion". The salary of an employee temporarily promoted shall be determined as if the temporary promotion were an original appointment to the position.

Example 4: This language is vague. Could either be TUP or promotion. Lacks transparency

Employees represented by the Association shall be paid "out of classification" pay from the first day of working out of classification in an assignment in a higher classification. The employee working out of classification in a higher classification would then be paid on the lowest step in the higher classification that exceeds the employee's regular pay in the employee's regular classification. In the event a unit member works in a lower classification at the direction of the district, the unit member shall be paid not less than the Range and Step paid in their regular assignment.

Example 5: Perfect model for reporting TUP

B. Working Out of Class

1. With advanced approval of Human Resources, when an employee is assigned on a temporary basis to the duties of a higher level position, and such employee assumes the full duties and responsibilities of that position for a minimum of ten (10) consecutive work days employee shall be compensated at the beginning of the pay period following the tenth consecutive day at a rate of pay which is nearest to a one step increase in compensation based upon the step schedule of compensation rates for the employees current classification, not to exceed the existing top step of the classification to which assigned. These assignments are limited to six (6) months.
2. The parties agree that to the extent permitted by law, this is special compensation and shall be reported as such pursuant to Title 2 CCR Section 571(a)(3) Temporary Upgrade Pay as special compensation.

Example 1: True Promotion - Employee was placed into the higher classification and received all benefits associated to that classification for a limited duration. The Out-of-Class pay rate matches a pay rate found on a salary schedule and should match what was reported to CalPERS through normal payroll reporting.

Maintain Record Details
Provide the date range for the Out-Of-Class appointment and then select Display.

Begin Date: * 07/01/2018 End Date: * 11/30/2018

Appointment: * 21211950 : Miscellaneous - 01/01/2001

Active Appointment

Position Title: * P0003956 HVAC Technician
Pay Rate Type: * Monthly Pay Rate: * 6090.00
Total Earnings: * 31900.00
Member Contributions: 2233.00 Employer Contributions: 5761.78

Out-of-Class Appointment
For Total Earnings and Total Paid Temporary Upgrade Pay, report the actual amount paid to the member for the entire reporting period, even if the compensation was not reported to CalPERS through regular payroll reporting.

Position Title: * P0013259 Senior HVAC Technician
Pay Rate Type: * Monthly Pay Rate: * 6398.00
Total Earnings: * 33513.30 Total Paid Temporary Upgrade Pay: 0.00
Member Contributions: 2345.93 Employer Contributions: 6053.17

Out-of-Class Hours Reported
Report all Out-of-Class hours worked and any additional hours reported for which the participant received compensation (i.e. Vacation or Sick Leave).
Total Out-of-Class Hours Worked for this Period: * 989.0

Penalty
Select the Calculate button to verify hours reported and to calculate any Out-of-Class penalties that may apply. Once calculated, you can select Save & Exit to return to the Out-of-Class summary page.

Penalty: 1212.96 ☐ Override: ☐

Example 2: Temporary Upgrade Pay (TUP) – Pursuant to MOU language, employee received a 5% or step increase differential in lieu of a true promotion. Out-of-Class pay rate matches pay rate reported to CalPERS through normal payroll reporting. TUP is provided within Out-of-Class section even if not reported to CalPERS through normal payroll reporting.

Maintain Record Details
Provide the date range for the Out-Of-Class appointment and then select Display.

Begin Date: * 07/01/2018 End Date: * 11/30/2018

Appointment: * 21211950 : Miscellaneous - 01/01/2001

Active Appointment

Position Title: * P0003956 HVAC Technician
Pay Rate Type: * Monthly Pay Rate: * 6090.00
Total Earnings: * 31900.00
Member Contributions: 2233.00 Employer Contributions: 5761.78

Out-of-Class Appointment
For Total Earnings and Total Paid Temporary Upgrade Pay, report the actual amount paid to the member for the entire reporting period, even if the compensation was not reported to CalPERS through regular payroll reporting.

Position Title: * P0013259 Senior HVAC Technician
Pay Rate Type: * Monthly Pay Rate: * 6090.00
Total Earnings: * 31900.00 Total Paid Temporary Upgrade Pay: 2500.00
Member Contributions: 2415.00 Employer Contributions: 6231.39

Out-of-Class Hours Reported
Report all Out-of-Class hours worked and any additional hours reported for which the participant received compensation (i.e. Vacation or Sick Leave).
Total Out-of-Class Hours Worked for this Period: * 989.0

Penalty
Select the Calculate button to verify hours reported and to calculate any Out-of-Class penalties that may apply. Once calculated, you can select Save & Exit to return to the Out-of-Class summary page.

Penalty: 1954.83 ☐ Override: ☐

Government (Gov.) Code section 20480

Out-of-Class Reporting Frequently Asked Questions

Q1: Under Gov. Code section 20480, what are employers required to track and report to CalPERS?

A1: Gov. Code section 20480 requires contracting public agency and school employers to track all hours an employee works in out-of-class appointments. Out-of-class for this section of the law is defined as an appointment to an upgraded position or higher classification by an employer or governing board or body in a vacant position for a limited duration.

For purposes of this section, a “vacant position” refers to a position that is vacant during an active recruitment for a permanent appointment. A vacant position does not refer to a position that is temporarily available due to another employee's leave of absence or as part of a temporary project. If either of these requirements are not met (vacant and recruiting), then the position does not qualify as an appointment to track and report to CalPERS under the law.

Q2: Under Gov. Code section 20480, what constitutes the total hours worked for an employee serving in an out-of-class appointment? Do the total hours include holiday, vacation, sick leave, or overtime hours worked?

A2: A contracting agency employer or school employer must track all payable hours worked by an employee serving in an out-of-class appointment and report that time to CalPERS no later than 30 days following the end of each fiscal year. Since the hours worked are associated with services performed, the amount includes all hours the employer has compensated the employee. This includes time associated with leave (holiday, vacation, or sick) as well as any overtime hours worked. For overtime hours, only count actual hours worked. Do not calculate the hours using a value of time and a half or greater.

Q3: Under Gov. Code section 20480, are we required to track total hours for an employee who receives a temporary promotion (i.e. limited term)?

A3: The employer must track the total hours worked if the position was vacant during an active recruitment period. If the employee received a temporary promotion into a position that wasn't actively being recruited for, then the appointment would not qualify as a position for which the employer must track and report hours to CalPERS.

Q4: Does Gov. Code section 20480 define an active recruitment?

A4: No. Gov. Code section 20480 does not define an active recruitment. For this section, each employer shall defer to their organization's official policy or procedure for when a recruitment would be initiated. Once the organization's requirements for a recruitment begins, then the employer shall begin tracking hours for the out-of-class appointment.

Q5: Does Gov. Code section 20480 impact the language employers bargain for within their Memorandum of Understanding (MOU) or Labor Agreement as it relates to Acting or Out-of-Class pay?

A5: Gov. Code section 20480 is specific to tracking and reporting hours an employee works in an Acting or Out-of-Class position. It does not impact how employers pay their employees nor how the compensation is reported to CalPERS for retirement benefits.

Q6: What is an Out-of-Class appointment?

A6: In principle, an out of class appointment occurs when an employee is approved by an employer's appointing authority, to temporarily work in a higher classification, due to a business need or vacancy. The employee must be eligible to work in the higher classification and perform all duties of that position for more than a defined number of days pursuant to an employer's MOU or labor agreement. Once the required circumstances are met, the employee is awarded compensation as defined within an employer's MOU or labor agreement.

Q7: What's the difference between reporting Temporary Upgrade Pay (TUP) to CalPERS versus tracking hours for a temporarily upgraded position (i.e. out-of-class)?

A7: Pursuant to California Code of Regulation 571, TUP is listed as an item of special compensation that may be reported to CalPERS for Classic members who are required by their employer or governing board/body to work in an upgraded position/classification of limited duration.

Employers may pay TUP to an employee working in an out of class position due to a business need or vacancy for which a recruitment may or may not be initiated. They can pay both Classic and PEPRA members TUP, however may only report it to CalPERS for Classic members.

Gov. Code section 20480 specifies that employers shall track the hours an employee works in an out-of-class appointment and report that time to CalPERS no later than 30 days following the end of each fiscal year. This requirement is for both Classic and PEPRA members. In addition, to qualify as a reportable appointment, the out-of-class appointment must be for a position that is vacant during an active recruitment.

Q8: When are employers required to submit out-of-class appointments that meet the specific requirements outlined in Gov. Code 20480?

A8: Employers shall track the hours an employee works while serving in an out-of-class appointment and report that time to CalPERS no later than 30 days following the end of each fiscal year. CalPERS fiscal year starts on July 1st and ends June 30th. This information is due to CalPERS by July 30th each year.

- Q9: Are we required to notify CalPERS if we don't have employees who meet the requirements for tracking total hours worked in an out-of-class assignment?**
- A9: Public agency and school employers are required to notify CalPERS within 30 days following the end of a fiscal year whether they have an out-of-class appointment to report or not. myCalPERS provides a process for employers to self-verify if they have hours to report.
- Q10: Will myCalPERS allow employers to track and report out-of-class hours worked, via our regular payroll reporting process, similar to the process of tracking hours worked for retired annuitants?**
- A10: No. Gov. Code section 20480 is specific to tracking total hours worked for a qualifying out-of-class appointment. Since there isn't a pensionable compensation component, the records cannot be tied to regular payroll reporting.
- Q11: For larger agencies, it may take additional time to manually enter each out-of-class record into myCalPERS. Does the system provide a file upload process to verify and report records?**
- A11: Yes. Employers will have the option to report records for out-of-class appointments by uploading a .CSV file into myCalPERS. For information regarding the file specifications and data element definitions, please view CalPERS' [myCalPERS technical resources](#) web page.
- Q12: Are agencies who report on behalf of other districts (i.e. County Office of Education (COE)) required to create one report for each district or can they report all records within a single fiscal year report?**
- A12: Employers responsible for other divisions under a shared PERS retirement contract (i.e. COE/District or County Agency/Superior Court) have the option to allow their division to report out-of-class records independently. They may also choose to include the division's out-of-class records within their own fiscal year report.
- myCalPERS does not allow organizations to create unique out-of-class reports for each division under the context of the organization's myCalPERS account. Employers who elect to submit their records through file submission can upload more than one .CSV file (i.e. by bargaining unit or division). Records provided within each file will be added to the reporting employers fiscal year out-of-class report.
- Q13 What happens if an out-of-class appointment exceeds 960 hours in a fiscal year?**
- A13: Employers who exceed the 960-hour provision must pay three times the amount of the difference between the compensation paid for the out-of-class appointment and the compensation that otherwise may have been paid and reported to the system for the employee's permanent position, in accordance with a publicly available salary schedule. The penalty applies for the entire period the employee works in an out-of-class appointment.

In addition, the employer will be responsible for a fee of \$200 to cover administrative expenses. Penalties paid to the system are not normal contributions or additional contributions typically credited to an employee's individual CalPERS retirement account. The employee bears no liability, obligation, or expense because of the unlawful actions of the employer.

Q14: An employee may serve in multiple out-of-class assignments throughout the fiscal year. Are we required to track all hours worked across the different assignments and report the hours accumulatively, or can we report separate appointments for each assignment?

A14: Gov. Code section 20480 is specific to a vacant position in recruitment. Each assignment is treated separately when tracking total hours worked. If an employee were assigned to multiple qualifying positions throughout the fiscal year, employers would report the total hours worked for each position as a separate record.

The out-of-class penalty will only be assessed once a specific position exceeds 960 hours worked. The penalty is not assessed on the accumulative total of hours worked across multiple out-of-class positions in a fiscal year.

Q15: Can you define what an active appointment pay rate is versus the out-of-class pay rate?

A15: When reporting an out-of-class record, the active appointment pay rate represents the pay rate assigned to the initial position the employee held prior to working in the acting/out-of-class assignment. This pay rate should be the same pay rate reported to CalPERS prior to the out-of-class period. It should also match a pay rate for a position pursuant to an employer's publicly available salary schedule.

The out-of-class appointment pay rate should mirror the same pay rate reported to CalPERS as part of normal payroll reporting for the earned periods that fall within the out-of-class reporting period. If the employee received TUP during the reporting period, the out-of-class pay rate should mirror the active appointment pay rate. The only time the pay rate would be different is if the employer promoted the employee to a higher classification through a personnel action. Then the pay rate should match the higher classification salary range pursuant to an employer's publicly available salary schedule.

Q16: Do we include other items of special compensation within the total earnings fields found within the out-of-class record (i.e. Longevity or Off Salary Schedule Pay)?

A16: No. The value reported within the total earnings fields should only be for base earnings calculated for all payable hours within the out-of-class reporting period. This includes base earnings for overtime hours worked. It should not include any other type of special compensation.

Q17: How is the penalty calculated once the position exceeds 960 hours in a fiscal year?

A17: The penalty is calculated on the difference of member/employer contributions that would otherwise be paid to CalPERS if they stayed in their original position, compared to the member/employer contributions that may have been paid while working in an out-of-class position to CalPERS.

Scenario 1:

An Employer's MOU or Labor Agreement provides specific language regarding the compensation of TUP for employees who work in an acting or out-of-class appointment. The employee is a PEPR member who worked 8 months (1,386 hours) and was paid TUP even though the employer did not report it to CalPERS:

Position prior to working out-of-class (Assistant City Manager)

Pay Rate as found within a salary schedule: \$8,000 per month

Total base earnings if employee had remained in original position: \$64,000

7 % Member Contribution for base earnings: \$4,480

28% Employer Contribution for base earnings: \$17,920

Total Contributions: \$22,400

Out-of-class position (City Manager)

Pay Rate as found within a salary schedule: \$8,000 per month

Total base earnings reported to CalPERS for out-of-class position: \$64,000

TUP received by employee but **not** reported to CalPERS: \$3,200

Total compensation if it were all reported to CalPERS: \$67,200

7% Member Contribution if all compensation were reported to CalPERS: \$4,704

28% Employer Contribution if all compensation were reported to CalPERS: \$18,816

Total Contributions: \$23,520

Penalty: $(\$23,520) - (\$22,400) \times 3 = \$3,360$

Second Scenario on Next Page.

Scenario 2:

An Employer's MOU provides language that supports an employee's temporary promotion to a higher classification while working in an out-of-class appointment. A personnel action form temporarily updates the employee's position and compensates the employee at the salary range of the higher classification. The employee is a Classic member who worked 1200 hours of normal time in addition to 50 hours of overtime while serving in the out of class appointment.

Active position employee was hired into prior to working out-of-class (Associate Secretary)

Pay Rate as found within a salary schedule: \$32.50 per hour

Total base earnings if employee had remained in original position: \$39,000

- 1200 hours X 32.50 = \$39,000

7 % Member Contribution for base earnings: \$2,730

28% Employer Contribution for base earnings: \$10,920

Total Contributions: \$13,650

Out-of-class position (Associate Secretary II)

Pay Rate as found within a salary schedule: \$35.00 per hour

- **Note:** This should match the pay rate reported to CalPERS during the out of class appointment period.

Total base earnings reported to CalPERS during the out-of-class appointment: \$42,000

- (1200 hours X \$35.00) = \$42,000

Overtime compensation **not** reported to CalPERS: \$1,750

- (50 hours X \$35.00) = \$1,750

7 % Member Contribution if all compensation were reported to CalPERS: \$3,062

- (\$42,000 + \$1,750) X 0.07

28% Employer Contribution if all compensation were reported to CalPERS: \$12,250

- (\$42,000 + \$1,750) X 0.28

Total Contributions: \$15,312

Penalty: The three times out of class penalty will only be assessed on the overtime earnings for which contributions were not reported to the system.

- (\$1,750 X (7% + 28%)) X 3 = \$1,837.50

Q18: When is the out-of-class penalty assessed and how do we make a payment for the penalty?

A18: A penalty will be assessed on all appointments that exceed 960 hours within a fiscal year per each out-of-class assignment. In addition, the employer will incur a \$200 administrative penalty for the fiscal year to cover administrative expenses. The \$200 administrative penalty is applied against the reporting period, not for each violation.

Two separate receivables will be generated within the month of June following the reporting period. The first accounts for all out-of-class violation penalties. The second is the \$200 administrative penalty. Employers are encouraged to pay these receivables timely using the same EFT payment process in place for paying their Defined Benefit contributions.

Q19: Where will the receivables be generated if we report on behalf of other school districts?

A19: Out-of-class receivables are generated to the employer's account that submitted the report. For example, if a COE submits a report via their myCalPERS account on behalf of their districts and themselves, then the two receivables are generated to the COE's account if violations are found within the report.

If a school district self-reports their out-of-class hours worked through their own myCalPERS account, then the two receivables are generated to their account if violations are found within the report.

Q20: Are out-of-class receivables subject to the Electronic Funds Transfer (EFT) mandate?

A20: No. Since the penalty and administration fee are not part of PERS retirement compensation reportable, the EFT mandate does not apply. CalPERS financial office still recommends all employers pay their receivable by EFT to ensure timely and accurate posting of payments and to avoid any potential interest penalties that may apply.

School Employer Advisory Committee

August 7, 2019

Legislative Update

Andrew White
Legislative Affairs Division

Membership Determinations Arrears Process

Veronica Coria
Employer Account Management Division

Topics

- What Can Lead to an Arrears Review
- School Employer Responsibilities
- Criteria for Membership Eligibility
- Required Documentation
- Notification of Late Appointment
- Teacher Assistants (TA)
- Completing Payroll Detail Requests
- Resources

What Can Lead to an Arrears Review (1 of 2)

- Membership date issues
- 90-day violation
- Missing payroll
- Updating an appointment
- Service Prior to Membership (SPM) Request
- Retirement, Death, and/or Disability

What Can Lead to an Arrears Review (2 of 2)

- Business partner/member call into CalPERS Contact Center
- Member refunds or re-deposit
- System triggers, audits, errors, etc.
- Other exceptions

School Employer Responsibilities

- Verify employees' CalPERS status
- Enroll and report each member timely
- Notify CalPERS of changes in employment/enrollment
- Update and maintain appointments in my|CalPERS
- Report payroll timely and correctly
- Apply membership eligibility rules (Gov. Code section 20305)
- Provide all required documentation (Gov. Code section 20221)

Criteria for Membership Eligibility (1 of 2)

Gov. Code 20305

- Already a CalPERS member with funds on deposit (once a member rule)
- Permanent full-time
- Permanent part-time (working 20+ hours a week)

Criteria for Membership Eligibility (2 of 2)

- Completed 1,000 work hours within a fiscal year
 - Temporary
 - Indeterminate
 - Limited term
 - Irregular positions (i.e., on call, seasonal, substitutes, intermittent, extra help, etc.)

Required Documentation

- Hiring documents
- MEM-1344
- Time base and tenure
- Teacher's Assistant questionnaire and certificate
- ACC-167

Notification of Late Appointment

- When an appointment is entered more than 90 days after the eligibility date my|CalPERS creates a notification to review for arrears
- Late enrollments are considered employer-paid arrears
 - Gov. Code section 20283: Employer pays member and employer arrears cost, plus a \$500 admin fee
 - An explanation may be required for arrears review

Teacher Assistants (TA)

- Gov. Code 20300 (d)
 - CalPERS requires the TA certificate and duty statement for classified employees
- CalPERS' Membership Review Team (MRT) recommends submitting the TA certificate and duty statement with SPM request
 - If not, CalPERS allows 30-days to provide certificate
 - After 30 days Membership will continue to process as arrears

Completing Payroll Detail Requests (1 of 4)

- Payroll records are maintained by agencies contracting with CalPERS
- Payroll detail requests (i.e., MEM-1344, SPM request, or MRT request)
 - Complete form timely
 - Break into fiscal years (July 1 to June 30)
 - Do NOT overlap pay periods
 - Provide overtime and regular hours separately
 - Working multiple positions at multiple districts

Completing Payroll Detail (2 of 4)

MEM 1344 Form – Top Portion

- Dates of employment
- Provide hire date
- Time base and tenure

Completing Payroll Detail (3 of 4)

MEM 1344 Form – Continued

- Start and end dates
- Positions
- Pay rate
- Hours
- Earnings
- Signature of authorized personnel

Completing Payroll Detail (4 of 4)

MEM 1344 – Helpful Tips

- Provide any documentation to assist in arrears determination
- Unavailable payroll records
 - Work with member to provide an estimate based off W-2's
 - Certified estimate (MEM-1344) accepted based on valid documentation and authorized certification
- Exception to completing
 - Spreadsheet with payroll detail replicating all columns on the MEM-1344
 - Accepted with authorized signature certifying information is valid

Coaching Stipends

Brad Hanson
Employer Account Management Division

Is the stipend reportable?

Compensated

Reportable
to CalPERS

Uncompensated

Not
reportable
to CalPERS

Note

- Generally, stipends are not reportable to CalPERS outside of special compensation items listed in California Code of Regulations (CCR) 571(a).
 - If a part-time employee performs services as a coach, the hours worked may be considered for membership.
 - If deemed to be membership eligible, a full-time pay rate must be established and listed on a publicly available pay schedule (pursuant to CCR 570.5) to be reported.
 - If no pay rate is listed on a salary schedule it cannot be reported to CalPERS.

Example Scenarios

Scenario 1 (1 of 2)

- CalPERS member
- Working in a full-time position
- Also employed as walk-on coach
- Position listed on publicly available pay schedule

Reportable to CalPERS?



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Scenario 1 (2 of 2)

No, the compensation is not reportable to CalPERS.

The participant is working in a full-time position, so the walk-on coach position and compensation would be considered overtime for CalPERS, therefore not reportable.



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Scenario 1 (1 of 2)

- CalPERS member
- Working in a full-time position
- Also employed as walk-on coach
- Position listed on publicly available pay schedule

Reportable to CalPERS?

Scenario 1 (2 of 2)

No, the compensation is not reportable to CalPERS.

The participant is working in a full-time position, so the walk-on coach position and compensation would be considered overtime for CalPERS, therefore not reportable.

Scenario 2 (1 of 2)

- CalPERS member
- Working in a part-time position
- Also employed as walk-on coach
- Position listed on publicly available pay schedule

Reportable to CalPERS?

Scenario 2 (2 of 2)

Yes, the compensation is reportable to CalPERS, but only until the participant reaches full-time service credit each service period.

Scenario 3 (1 of 2)

- Non-CalPERS member
- Working in a part-time position
- Also employed as walk-on coach
- Position listed on publicly available pay schedule

Reportable to CalPERS?

Scenario 3 (2 of 2)

No, the compensation is not reportable to CalPERS until the employee establishes membership in CalPERS.

Permissive Membership

ES 0350 rev 01/19

SCANNED

APR 10 2019

CALSTRS

California State Teachers' Retirement System
P.O. Box 15275, MS 17
Sacramento, CA 95851-0275
800-228-5453
CalSTRS.com

PERMISSIVE MEMBERSHIP ELECTION AND/OR ACKNOWLEDGEMENT OF RECEIPT OF CALSTRS DEFINED BENEFIT PROGRAM MEMBERSHIP INFORMATION

This form is used to permissively elect membership in the CalSTRS Defined Benefit Program and/or to acknowledge receipt of information provided by an employer about the right to elect membership in the CalSTRS Defined Benefit Program.

Section 1: Employee Information, Election and/or Certification (to be completed by employee)

NAME (LAST, FIRST, INITIAL)

CALSTRS CLIENT ID OR SOCIAL SECURITY NUMBER

CHECK ONE:

☐ I elect membership in the CalSTRS Defined Benefit Program as of:

MEMBERSHIP DATE (MM/DD/YYYY)***

I understand this election is irrevocable, applies to all future creditable service performed for any current or future employer unless another election is made as allowed by law. I understand my membership may only be cancelled by terminating all employment to perform creditable service and receiving a refund of my accumulated retirement contributions from the CalSTRS Defined Benefit Program.

☒ I decline membership in the CalSTRS Defined Benefit Program at this time

I understand that I can elect membership in the CalSTRS Defined Benefit Program at any time while I am employed to perform creditable service.

Required Signature

I certify that I have received information from my employer concerning the CalSTRS Defined Benefit Program and understand the criteria for membership in the program.

I understand it is a crime to fail to disclose a material fact or to make any knowingly false material statement for the purpose of using it, or allowing it to be used, to obtain, receive, continue, increase, deny or reduce any benefit administered by CalSTRS and it may result in penalties, including restitution, of up to one year in jail and/or a fine of up to \$5,000 (Education Code section 22010). It may also result in any document containing such false representation being voided. I certify under penalty of perjury under the laws of the State of California that the foregoing is true and correct. I understand that perjury is punishable by imprisonment for up to four years (Penal Code section 126).



[Handwritten Signature]

04/02/2019

EMPLOYEE'S SIGNATURE

SIGNATURE DATE (MM/DD/YYYY)

Section 2: Employer Information and Certification (to be completed by employer)

EMPLOYER NAME

COUNTY AND DISTRICT CODE

EMPLOYER OFFICIAL'S NAME AND TITLE

Required Signature

I certify that the above-named employee was provided information about their right to elect membership in the CalSTRS Defined Benefit Program and, if electing membership, is eligible to elect membership in the CalSTRS Defined Benefit Program as of the membership date provided.

I understand it is a crime to fail to disclose a material fact or to make any knowingly false material statement for the purpose of using it, or allowing it to be used, to obtain, receive, continue, increase, deny or reduce any benefit administered by CalSTRS and it may result in penalties, including restitution, of up to one year in jail and/or a fine of up to \$5,000 (Education Code section 22010). It may also result in any document containing such false representation being voided. I certify under penalty of perjury under the laws of the State of California that the foregoing is true and correct. I understand that perjury is punishable by imprisonment for up to four years (Penal Code section 126).



[Handwritten Signature]

SIGNATURE DATE (MM/DD/YYYY)

EMPLOYER OFFICIAL'S SIGNATURE

***Membership Date may be no earlier than the first day of the pay period in which the election is made, or the first day of employment, whichever is later.

PERMISSIVE MEMBERSHIP • REV 01/19 • PAGE 1 OF 1



ES0350



View

☐ Tree ☒ Grid

Show

☒ Show All ☐ Show Only Favorites

Search: mass change

Job Title	JCL Name
Deduction Number Mass Change/Logon DI (DEDCSD)	DEDCSDLD.DEDCSDLD
Deduction Number Mass Change/Select DI (DEDCSD)	DEDCSDSD.DEDCSDSD
► Mass Change Employee Deductions/Logon DI (DEDCSB)	DEDCSBLD.DEDCSBLD
Mass Change Employee Deductions/Select DI (DEDCSB)	DEDCSBSD.DEDCSBSD
Report/Update Mass Changes to EE CL Data	CEAMAS.CEAMAS

File Options



District : 98 - KERN COUNTY SUPT. OF SCHOOLS

Report Title : CSEA

Run Option : 1 - Report Only

Selection Number 1

Voluntary Deduction : 0602 CSEA

Plan Code :



Employees in Pay-Codes :

Skip I/H :

☐

Skip 1-9 Frequency :

☐

Option

Old

New

Employee :

Employer :

Minimum :

Maximum :

Balance :

472.50

Limit :

Subjectivity :

Frequency :

Selection Number : 1

Previous

Next