

PAYROLL USERS GROUP

Thursday, August 25, 2022

9:00 AM

Zoom

AGENDA

- 1. CalPERS**
 - a. School Pay Rates**
 - b. My CalPERS Technical Resources**
 - c. Update names before sending appointments and separations**
- 2. CalSTRS**
 - a. Permissive Elections - Subs**
 - b. Retirement System Elections**
 - c. Reporting Payments Related to Teacher Shortages**
- 3. Reset CSEA balances**
- 4. FTE – what it means, when does it apply, how to calculate**
- 5. Elena's Notes**
 - a. SISC rate update voids before September EOM**
 - b. STRS EXCESS Contributions will be posted for October EOM**
 - c. If you have an employee retiring/ leaving, please use dates on last payroll**
- 6. Docks**
 - a. Please use correct rate**
- 7. Payroll Processing Dates**
- 8. Sending Prelists timely**
- 9. Email auditing@kern.org as opposed to just your auditor**

Next PUG Meeting: November 15, 2022

August 22, 2022

TO: School District Administrators
FROM: Division of Administration, Finance & Accountability
SUBJECT: Payroll Processing Dates

Below are the payroll submission dates for October, November, December 2022:

PAYROLL SCHEDULE

	<u>Dist. Cut-Off*</u>	<u>Process</u>	<u>Period-End Date**</u>	<u>Pay Date**</u>
MID A	9/27/22	10/3,4/22	9/30/22	10/7/22
MID B	10/4/22	10/10/22	9/30/22	10/14/22
EOM	10/12/22	10/19,20,21/22	10/31/22	10/31/22
MID A	10/25/22	11/3,4/22	10/31/22	11/10/22
MID B	11/3/22	11/8/22	10/31/22	11/15/22
EOM	11/10/22	11/17,18,21/22	11/30/22	11/30/22
MID A	11/28/22	12/2,5/22	11/30/22	12/9/22
MID B	12/5/22	12/9/22	11/30/22	12/15/22
EOM	12/9/22	12/16,19,20/22	12/31/22	12/29/22

* Into County Office with signed prelist by noon.

** Use these dates for payroll prelists.

The dates listed above are consistent with our requirement for districts to qualify for a pre-audit prior to payroll running. If you find you are unable to meet the deadline, please call the Retirement Department to have your district placed on a post-payroll audit. In the event that you are on the post audit and errors are discovered, you will be required to make the changes on the next available payroll. Please call Vicki Lueck, (661) 636-4706, if you have any questions on this process.

JP:vll

Employer Information Circular

Volume 38; Issue 1

January 20, 2022

Reporting payments related to teacher shortages

The shortage of teachers has impacted districts across the state of California, and districts may be considering compensating current employees for performing additional creditable service or teaching additional students. These payments must meet the definition of creditable compensation to be reportable to CalSTRS.

This Employer Circular addresses the most common situations in which we see additional creditable compensation being earned by current school employees associated with the shortage of teachers; it is not meant to be considered a comprehensive list.

This Employer Circular does not take precedence over the law; it is meant to clarify reporting of additional creditable compensation earned by current school employees. In order for compensation to be creditable to CalSTRS it must meet the statutory requirements for creditable compensation, creditable service, and salary as outlined in Educations Code sections 22119.2, 22119.3, 22119.5, and California Code of Regulations, Title 5, section 27400. Furthermore, in accordance with Education Code section 22905 all service credit a member earns in excess of 1 year will be transferred to the Defined Benefit Supplement program at the end of the fiscal year.

If you have any questions regarding this circular, or have other compensation scenarios you require guidance on, please contact CalSTRS Employer Help at EmployerHelp@CalSTRS.com.

Employed as a Substitute Teacher

If an employee is employed to teach in a substitute position, their work is reportable to CalSTRS as salary. Compensation associated with this service is reported with Assignment Code 54 and the applicable Pay Code. If the employee is a CalSTRS member, report them using Member Code 1. If the employee is a nonmember, report them with Member Code 2.

Taking on an Additional Teaching Assignment

If a full-time or part-time teacher is called to take on an additional teaching assignment, for example teaching during their prep period or zero period, that work is considered an additional assignment, and compensation associated with this service is considered salary. These additional assignments should not be reported in the same manner as an employee hired to teach in a substitute position because it may trigger the mandatory membership threshold for substitutes. Report this payment with Assignment Code 55 and Pay Code 0.

Excess Students – Time-Based Measure

If a publicly available written contractual agreement includes a class size maximum and compensation paid for students enrolled in excess of that maximum is associated with a time-based measure—meaning full time is defined through days or hours—the compensation is considered special pay, or remuneration in addition to salary, provided it meets all of the requirements under California Code of Regulations, Title 5, section 27401. We most commonly see this with preK-12 school districts and charter schools.

If the payment is considered ongoing and paid each pay period the creditable service is performed, it is reportable for both benefit structures. For CalSTRS 2% at 60 members, report this compensation with Assignment Code 57, Pay Code 0 and Contribution Code 6. For CalSTRS 2% at 62 members, report this compensation with Assignment Code 72, Pay Code 0 and Contribution Code 6.

If the payment is ongoing, but not paid every pay period the creditable service is performed, it is only reportable for CalSTRS 2% at 60 members and should be reported with Assignment Code 57, Pay Code 0 and Contribution Code 6.

If the payment is limited term—meaning that it has a specified end date, is paid a specified number of times or is otherwise not scheduled to continue—it is only reportable for CalSTRS 2% at 60 members directly to their Defined Benefit Supplement account. Report this compensation with Assignment Code 71, Pay Code 0 and Contribution Code 6.

Excess Students – Non-Time-Based Measure

If a publicly available written contractual agreement includes a class size maximum and compensation paid for students enrolled in excess of that maximum is associated with a non-time-based measure—meaning full time is based on load credits or a similar measure—the compensation is reportable as additional service. We most commonly see this with community college districts and independent study programs.

For community college districts, report this compensation with Assignment Code 58, Pay Code 0. For all other employer types, report this compensation with Assignment Code 55, Pay Code 0.

Class Coverage

If a teacher is compensated for covering a class, or a portion of a class, in addition to their standard classroom instruction and the compensation is not associated with the contractual maximum, the compensation is reportable as additional service. Report this payment with Assignment 55, Pay Code 0.

References

For more information on the requirements of creditable compensation, see the Creditable Compensation computer-based training at palms.calstrs.com or the Creditable Compensation job aid at employersupport.calstrs.com.

For more information on the requirements of Defined Benefit membership, see the Defined Benefit Membership computer-based training at palms.calstrs.com or the Defined Benefit Membership job aid at employersupport.calstrs.com.

If you are employed to perform creditable service in a position that is excluded from mandatory membership in the CalSTRS' Defined Benefit (DB) Program, you may use this form to elect DB Program membership at any time while employed to perform creditable service.

A permissive election of membership in the DB Program applies to all future creditable service performed for the same or another employer, including any non-member or CalSTRS Cash Balance Benefit (CB) Program service you are currently performing. You may be entitled to elect coverage by the CB Program or California Public Employees' Retirement System (CalPERS) for future eligible service as allowed by law. Please work with your employer if you believe you are entitled to make one of these elections.

A permissive election of membership in the DB Program is irrevocable. Membership may only be cancelled if you terminate all employment to perform creditable service and refund your accumulated retirement contributions from the CalSTRS DB Program.

SECTION 1: EMPLOYEE INFORMATION (TO BE COMPLETED BY EMPLOYEE)

Provide the following information:

- CalSTRS Client ID* or Social Security Number
- Last Name, First Name and Middle Initial
- Mailing Address**, City, State and Zip Code
- Date of Birth
- Email Address
- Telephone Number

*If you have already been employed to perform creditable service you will have a CalSTRS Client ID, even if you were not formerly a member. Please provide your CalSTRS Client ID, if you have one, in lieu of your Social Security Number.

**To establish residency for tax purposes, we ask that you provide a street address. Be sure to include any street, apartment or suite number. If your post office does not deliver mail to your street address, you may enter your box number instead. If you reside outside the United States, use the CITY – STATE – ZIP field to provide your foreign address. If you receive your mail in care of a third party, enter "c/o" followed by the third party's name and address.

SECTION 2: EMPLOYEE ELECTION (TO BE COMPLETED BY EMPLOYEE)

If you want to elect membership in the CalSTRS DB Program:

- Check the appropriate box
- Provide your requested membership date***

***You will begin contributing to the DB Program as of your membership date. Your membership date can be no earlier than the first day of the pay period in which your election is made, or your first day of employment, whichever is later. Work with your employer to select the most beneficial, valid membership date you are eligible for. Electing an invalid membership date will require a revision to your election form and may result in delayed contributions to CalSTRS.

If you do not want to elect membership in the CalSTRS DB Program at this time, check the appropriate box.

SECTION 3: REQUIRED SIGNATURE (TO BE COMPLETED BY EMPLOYEE)

Sign the form and date your signature.
Return the form to your employer.

SECTION 4: EMPLOYEE POSITION INFORMATION (TO BE COMPLETED BY EMPLOYER)

Provide the position hire date – the date in which the employee was hired to perform creditable service in the position they are making this election for. CalSTRS defers to the employer as to the date in which you consider an employee to be hired. Provide the position title – the title of the position the employee is performing creditable service in.

SECTION 5: EMPLOYER INFORMATION AND CERTIFICATION (TO BE COMPLETED BY EMPLOYER)

Verify the employee is eligible for the requested membership date.

Provide the following information:

- The employer (county or district) name
- County and district code
- Name and title of employer official completing the form

Sign the form and date your signature.
Submit the form to CalSTRS and retain a copy.

SUBMITTING THE FORM

This form should be submitted to CalSTRS by the employer. CalSTRS must receive this form within 60 days after the employee's signature date and, if applicable, prior to the submission of contributions. Submit the form by mail or the Secure Employer Website.

Mail to: CalSTRS
 P.O. Box 15275, MS 17
 Sacramento, CA 95851-0275

Secure Attach the form to a secure message
Employer and submit via SEW
Website:

Please do not submit this form via email as it may contain personally identifiable information.

QUESTIONS

Employee – contact your employer

Employer – contact CalSTRS Employer Help

Permissive Membership
ES 0350 REV 03/20

[For CalSTRS' Official Use Only]

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. Please read all instructions before completing the form.

Section 1: Employee Information (to be completed by employee)

Provide either your CalSTRS Client ID or Social Security number.

CLIENT ID

SOCIAL SECURITY NUMBER

LAST NAME

FIRST NAME

MI

ADDRESS (number, street, apt or suite no.)

CITY

STATE

ZIP CODE

DATE OF BIRTH (MM/DD/YYYY)

EMAIL ADDRESS

TELEPHONE

Section 2: Employee Election (to be completed by employee)

Check One:

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

MEMBERSHIP DATE (MM/DD/YYYY)**

I understand this election 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 is irrevocable and 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.

**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. Please work with your employer to select the most beneficial, valid membership date.

- ☐ 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.



Section 3: Required Signature (to be completed by employee)

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, including a false statement regarding my marital status, 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).

EMPLOYEE SIGNATURE	DATE (MM/DD/YYYY)
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Section 4: Employee Position Information (to be completed by employer)

POSITION TITLE	POSITION HIRE DATE
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Section 5: Employer Information and Certification (to be completed by employer) 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).

EMPLOYER OFFICIAL'S SIGNATURE	DATE (MM/DD/YYYY)
EMPLOYER NAME	COUNTY AND DISTRICT CODE
EMPLOYER OFFICIAL'S NAME AND TITLE	

The following instructions are to assist you and your employer in completing the *Retirement System Election form* (ES 0372). Please read the instructions and information for retirement system coverage before completing the form. Please type or print legibly in dark ink.

INFORMATION

A member of the CalSTRS Defined Benefit Program who becomes employed by a school district, a community college district, a county superintendent of schools, limited state departments, or the California Community Colleges Board of Governors to perform service that requires membership in a different public retirement system, may elect to receive credit under the CalSTRS Defined Benefit Program for such service by completing a *Retirement System Election form* (ES 0372) within 60 days after the hire date requiring membership in the other system, and CalSTRS must receive the completed form within 60 days of the signature date. If the CalSTRS member does not elect to continue as a member of CalSTRS, all service subject to coverage by the other public retirement system will be reported to that retirement system. (Education Code sections 22508, 22508.5 and 22509)

A member of CalPERS who was employed by a school employer, Board of Governors of the California Community Colleges, or State Department of Education within 120 days before the member's date of hire, or who has at least five years of CalPERS credited service, and who accepts employment to perform creditable service that requires membership by the CalSTRS Defined Benefit Program, may elect to receive credit under CalPERS for such service by submitting a *Retirement System Election form* (ES 0372) to CalPERS, within 60 days after the hire date of employment requiring membership in CalSTRS. If the CalPERS member does not elect to continue as a member of CalPERS, all CalSTRS creditable service will be reported to CalSTRS. (Government Code section 20309).

Education Code section 22509 requires that within 10 working days of hire, an employer must provide all employees who have the right to make this election with the information regarding their election rights and must make available written information about the retirement systems to assist the employee in making an election.

SECTION 1: MEMBER INFORMATION AND ELECTION

Section 1 must be completed by the employee with assistance from the employer. Please complete all entries in Section 1.

EMPLOYEE NAME and SOCIAL SECURITY NUMBER – Enter employee's full name, and full Social Security Number.

RETIREMENT SYSTEM COVERAGE:

If you are a member of CalSTRS and have accepted employment to perform service that requires membership in a different public retirement system, mark the box next to the coverage you elect.

If you are a member of CalPERS and have accepted employment to perform service that requires membership in CalSTRS, mark the box next to the coverage you elect.

EMPLOYEE SIGNATURE – Sign and date the form. By signing this document, you certify that you have received information from your employer regarding your right to the Retirement System Election. You also certify that you understand this election is irrevocable, and that it is a crime to fail to disclose a material fact or to make any knowingly false material statements for the purpose of altering a benefit administered by CalSTRS which may result in up to one year in jail and a fine of up to \$5,000. (Education Code section 22010)

Submit the signed and dated *Retirement System Election form* (ES 0372) to your employer. Retain a copy for your records.

For general membership information, contact CalSTRS by calling 800-228-5453, or write to CalSTRS at P.O. Box 15275, MS 17, Sacramento, CA 95851-0275.

SECTION 2: EMPLOYER CERTIFICATION

Section 2 must be completed by the employer and the County Office of Education. Please complete the employer certification only after the employee has completed Section 1. Employees must qualify for membership before they can retirement system elect.

EMPLOYER:

POSITION HIRE DATE – Enter the date the employee was hired in the position.

POSITION EFFECTIVE DATE – Enter the first date that service was/will be performed by the employee in the new position.

POSITION TITLE – Enter employee's new position title and check the box next to the applicable position type.

CO/DIST CODE/STATE DEPARTMENT – Enter the appropriate county and district codes. Example: Kern

County, Edison Elementary would be 15-012, and CA Department of Education would be 59-174.

EMPLOYER CERTIFICATION – Print school or state official's name, title and phone number, and sign and date the form.

Submit the completed form to the County Office of Education.

If you represent a state department, submit the form directly to CalSTRS and retain a copy of the employee's signed election form.

COUNTY OFFICE OF EDUCATION:

Print the County official's name, title and phone number, and sign and date the form.

Retain a copy for your and the employee's files.

SUBMIT THE FORM:

The *Retirement System Election* form (ES 0372) must be submitted to the retirement system elected by the employee. For additional requirements, please see the Information section.

Mail completed forms to:

CalSTRS
P.O. Box 15275, MS 17
Sacramento, CA 95851-0275

CalPERS
P.O. Box 942709 Sacramento, CA 94229-2709

CalSTRS also accepts the form by secure messaging via the Secure Employer Website.

Retirement System Election

ES 0372 REV 06/21

[For CalSTRS' Official Use Only]

CALSTRS®

California State Teachers' Retirement System

P.O. Box 15275, MS 17

Sacramento, CA 95851-0275

800-228-5453

CalSTRS.com

RETIREMENT SYSTEM ELECTION AND ACKNOWLEDGEMENT OF RECEIPT OF RETIREMENT SYSTEM INFORMATION

Please read the attached information and instructions before completing this form. Please type or print legibly in dark ink.

SECTION 1: Member Information and Election (to be completed by employee)

NAME (LAST, FIRST, MIDDLE INITIAL)

SOCIAL SECURITY NUMBER

A member of **CalSTRS** who becomes employed in a new position by the same or a different school district, a community college district, a county superintendent of schools, limited state employment or the Board of Governors of the California Community Colleges, as defined in Education Code sections 22508 and 22508.5, to perform service that *requires* membership in a different public retirement system will have that service credited with that other public retirement system unless the member files a written election (within 60 days after the date of hire) to have that service covered by CalSTRS, pursuant to Education Code section 22508(a) or 22508.5(a).

I am a member of CalSTRS who has accepted employment to perform service that *requires* membership in a different public retirement system and am eligible to elect to continue retirement system coverage under CalSTRS.

I elect coverage in: (please choose one)

- ☐ CA State Teachers' Retirement System (CalSTRS)
☐ CA Public Employee's Retirement System (CalPERS) *
☐ A Different Public Retirement System identified here:

OR

A member of **CalPERS** who was employed by a school employer, Board of Governors of the California Community Colleges or State Department of Education within 120 days before the member's date of hire, or who has at least five years of CalPERS credited service, as defined in Government Code section 20309, and who is subsequently employed to perform creditable service that requires membership in the Defined Benefit Program of CalSTRS, will have that service credited with CalSTRS unless the member files a written election (within 60 days after the date of hire) to have the service credited with CalPERS, pursuant to Government Code section 20309.

I am a member of CalPERS who has accepted employment to perform service that requires membership in the CalSTRS Defined Benefit Program and am eligible to elect to continue coverage under CalPERS.

I elect coverage in: (please choose one)

- ☐ CA State Teachers' Retirement System (CalSTRS)
☐ CA Public Employee's Retirement System (CalPERS) *



ES0372

With my signature below, I certify that I have received information from my employer regarding my eligibility to elect membership for this position as described on this form. I fully understand that this election is irrevocable. I understand it is a crime to fail to disclose a material fact or to make any knowingly false material statements for the purpose of altering or receiving a benefit administered by CalSTRS and it may result in up to one year in jail and/or a fine of up to \$5,000 pursuant to Education Code section 22010.

EMPLOYEE SIGNATURE

DATE

SECTION 2: Employer Certification (to be completed by employer and County Office of Education)

With my signature below, I certify that I have provided information to the above employee regarding his/her eligibility to elect membership for this position, pursuant to Education Code section 22509. I certify the employee meets the qualifications to make a retirement system election, pursuant to Education Code sections 22508 or 22508.5, or Government Code section 20309.

EMPLOYEE POSITION INFORMATION:

POSITION HIRE DATE

POSITION EFFECTIVE DATE

POSITION TITLE

SELECT ONE:

☐ CREDENTIALLED

☐ CLASSIFIED

☐ STATE SERVICE

EMPLOYER INFORMATION:

CO/DIST/STATE DEPT NAME

CALSTRS REPORT UNIT CODE

SCHOOL/STATE OFFICIAL'S NAME

TITLE

PHONE NUMBER

SIGNATURE OF SCHOOL/STATE OFFICIAL

DATE

COUNTY OFFICIAL'S NAME

TITLE

PHONE NUMBER

SIGNATURE OF COUNTY OFFICIAL

*CALPERS EMPLOYER CODE

myCalPERS Technical Resources

Lindsey Doll

myCalPERS Employer Education & Training Unit

Stay Informed

Circular Letters

- Inform you of CalPERS rules, regulations, and processes
- Posted and searchable on the CalPERS website

Employer Bulletin

- Stay up-to-date on news, Circular Letters, and events
- Receive personalized emails based on your location, agency, and program type



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myCalPERS Log In

Get Prepared for Open Enrollment 2022

Confirming your email address will ensure you receive our updates.

Log In to myCalPERS





I Want To . . .

- Attend Training & Events
- Calculate My Retirement Estimate
- Designate a Power of Attorney
- Find a Job
- Learn About Open Enrollment
- Make a Payment
- Make an Appointment
- Purchase Service Credit



Life Events

- Birth or Adoption
- Death or Terminal Illness
- Domestic Partnership
- Injury/Disability
- Leave of Absence
- Leaving CalPERS-Covered Employment
- Marriage or Divorce



Forms & Publications

- 2022 Health Benefit Summary (PDF)
- Health Benefit Plan Enrollment Form (Active) (HBD-12) (PDF)
- Planning Your Service Retirement (PUB 1) (PDF)
- Service Credit Purchase Options (PUB 12) (PDF)
- Service Retirement Election Application (BSD-369-S) (PDF)



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Employers

Payroll Deadline Near For the 2021-22 Fiscal Year

Timely reporting ensures your employees' myCalPERS account is accurate.

Learn More About the Deadline (PDF)





I Want To . . .

- Access myCalPERS Student Guides
- Attend Training & Events
- Contract with CalPERS for Health & Retirement
- Ensure I'm Complying with CalPERS Policies
- Learn About Open Enrollment
- Search Actuarial Reports
- View Employer Contributions



Resources

- CalPERS 457 Plan
- California Employers' Pension Prefunding Trust (CEPPT) Fund
- California Employers' Retiree Benefit Trust (CERBT) Fund
- Circular Letters
- Governmental Accounting Standards Board (GASB)
- Health Plan ZIP Codes
- myCalPERS Employer Reports



Forms & Publications

- CalPERS Employer News (PDF)
- Health Benefits Plan Enrollment for Active Employees (HBD-12) (PDF)
- Public Agency & Schools Reference Guide (PDF, 3.04 MB)
- State Reference Guide (PDF, 2.26 MB)
- Summary of PEPRA (PDF)
- Workplace Wellness (PDF)

View All →



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Retirees

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Home > Employers > Policies & Procedures > Circular Letters

Circular Letters

Browse or search Circular Letters from 1996 to present. You can also subscribe to **Employer Bulletins** to receive email notifications when new Circular Letters are posted.

Show


10

 entries

Search


Search


Letter No.	↑↓	Subject	↑↓	Audience	↑↓	Date	↑↓
200-034-22 (PDF)		2022-23 School Employer and Employee Contribution Rates		<ul style="list-style-type: none">All School Employers		5/23/2022	
600-032-22 (PDF)		2023 Contracting Agency Minimum Employer Contribution Calculation		<ul style="list-style-type: none">Contracting Agency Health Benefits OfficersAssistant Health Benefits Officers		5/13/2022	
200-028-22 (PDF)		State Social Security Administrator Program Funding		<ul style="list-style-type: none">Public Employers with an Existing Section 218 Agreement		5/11/2022	
200-030-22 (PDF)		Payroll Reporting Deadlines, 2021-22 Fiscal Year		<ul style="list-style-type: none">All CalPERS Employers		5/6/2022	
200-029-22 (PDF)		Hiring CalPERS Retirees: Post-Retirement Employment Webinars		<ul style="list-style-type: none">All CalPERS Employers		4/22/2022	
600-016-22 (PDF)		Eligibility Criteria, Responsibilities, and Certification Forms for Disabled Dependents		<ul style="list-style-type: none">All Health Benefits OfficersAll Assistant Health Benefits Officers		4/4/2022	
200-027-22 (PDF)		Save 3.5% Interest Through a UAL Lump-Sum Prepayment		<ul style="list-style-type: none">All Contracting Public Agencies		3/30/2022	



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☐ Board Governance Committee

☐ Board Meeting Notice

☐ Finance & Administration Committee

☐ Full Board of Administration

☐ Global Governance Policy Ad Hoc Subcommittee

☐ Investment Committee

☐ Pension & Health Benefits Committee

☐ Performance, Compensation, & Talent Management Committee

☐ Risk & Audit Committee

☐ Ambassador Program Newsflash

☐ CalPERS Legislative News

☐ CalPERS Long-Term Care Program Alert

☐ CalPERS News

☐ Employer Bulletin

☐ Member Education Bulletin

☐ State Social Security Administrator Program Newsletter

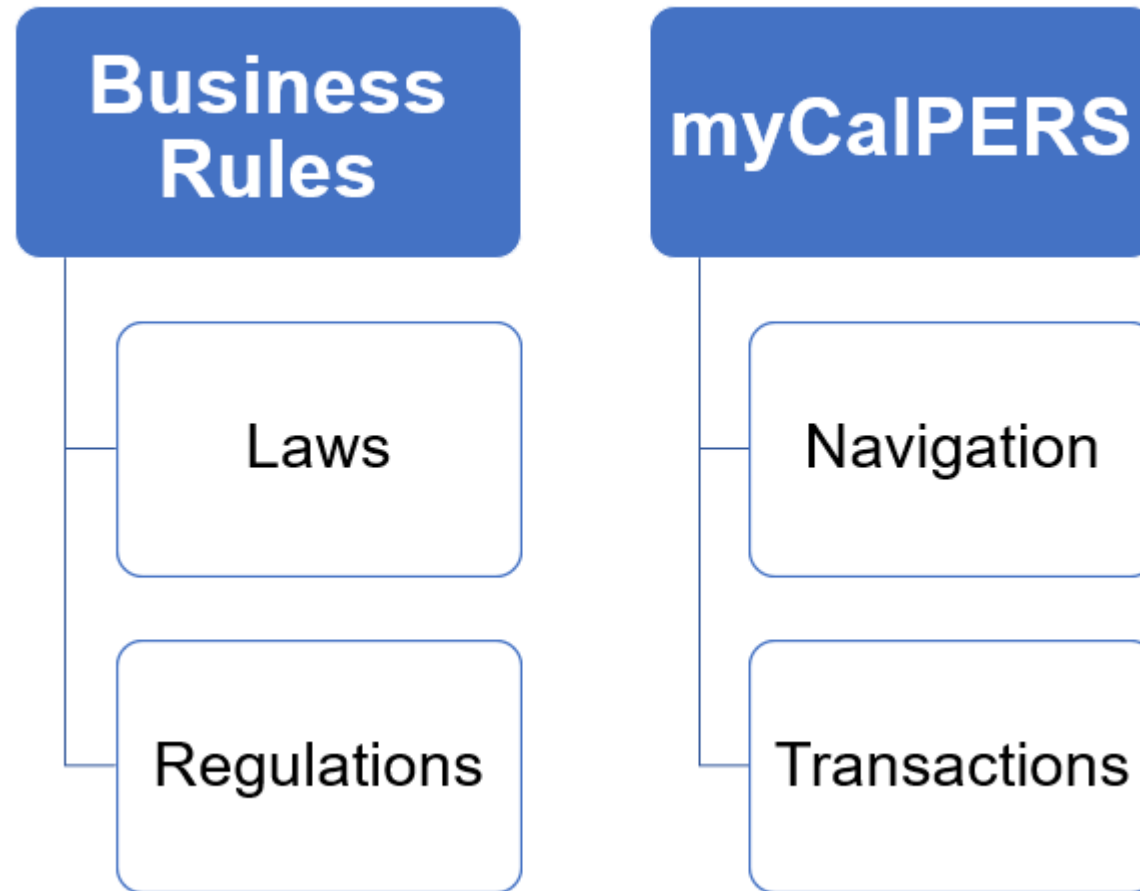
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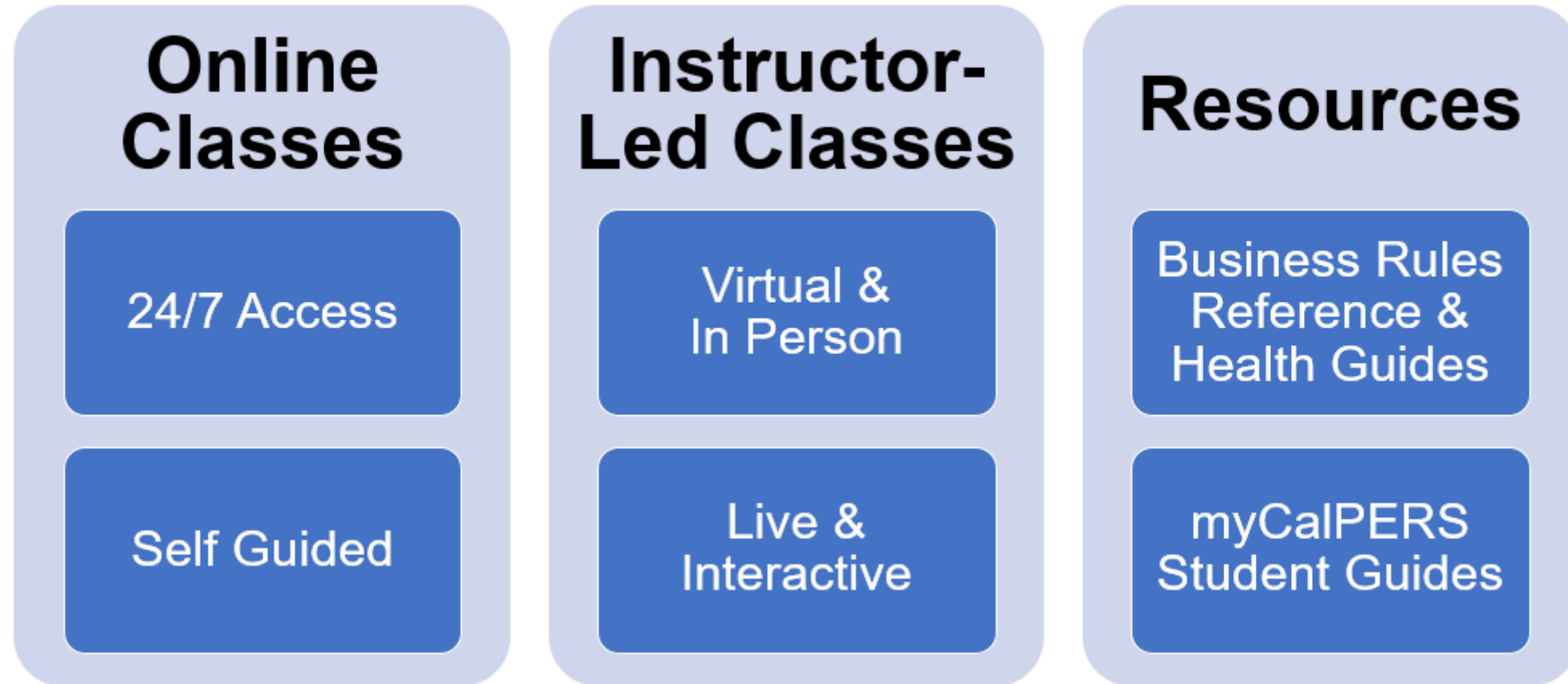


FOR MORE INFORMATION, VISIT [calpers.org](#)

Stay Educated (1 of 2)



Stay Educated (2 of 2)



Specials

- Flexible scheduling
- myCalPERS and business rules training, in-person or virtual
- Tailored trainings based on your agency's contract and needs



The screenshot shows the CalPERS website. At the top, the CalPERS logo is on the left, and navigation links for INVESTMENTS, NEWSROOM, CONTACT, and ABOUT are in the center. A search bar with the text "ENHANCED BY Google" is on the right. Below this is a dark blue navigation bar with links for Home, Active Members, Retirees, and Employers. The "Employers" link is highlighted with a red rectangular box. To the right of the navigation bar is a "myCalPERS Log In" button. The main content area features a large banner with the text "Changing Jobs?" and a sub-headline "Learn how working for a new employer could impact your retirement." Below this is a button that says "Get the Key Things to Know". The banner also includes a photograph of a woman in a yellow shirt sitting at a desk with a laptop. At the bottom of the page, there are three columns of links. The first column, "I Want To . . .", includes links for attending training, calculating retirement estimates, designating a power of attorney, finding a job, learning about open enrollment, and making a payment. The second column, "Life Events", includes links for birth or adoption, death or terminal illness, domestic partnership, injury/disability, leave of absence, and leaving CalPERS-covered. The third column, "Forms & Publications", includes links for the 2022 health benefit summary, planning service retirement, service credit purchase options, and service retirement election application.

CalPERS

INVESTMENTS | NEWSROOM | CONTACT | ABOUT

ENHANCED BY Google

Home Active Members Retirees **Employers** myCalPERS Log In

Changing Jobs?

Learn how working for a new employer could impact your retirement.

[Get the Key Things to Know](#)

I Want To . . .

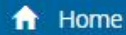
- [Attend Training & Events](#)
- [Calculate My Retirement Estimate](#)
- [Designate a Power of Attorney](#)
- [Find a Job](#)
- [Learn About Open Enrollment](#)
- [Make a Payment](#)

Life Events

- [Birth or Adoption](#)
- [Death or Terminal Illness](#)
- [Domestic Partnership](#)
- [Injury/Disability](#)
- [Leave of Absence](#)
- [Leaving CalPERS-Covered](#)

Forms & Publications

- [2022 Health Benefit Summary \(PDF\)](#)
- [Planning Your Service Retirement \(PUB 1\) \(PDF\)](#)
- [Service Credit Purchase Options \(PUB 12\) \(PDF\)](#)
- [Service Retirement Election Application \(BSD-369-S\) \(PDF\)](#)



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[Employers](#)

[myCalPERS Log In](#)

[Actuarial Resources](#) | [Benefit Programs](#) | [Contracts](#) | [myCalPERS Technical Requirements](#) | [Policies & Procedures](#)

Employers

Offering Early Retirement Incentives to Your Employees?

We can help your employees get the information they need.

[Contact Us](#)



I Want To . . .

[Access myCalPERS Student Guides](#)

[Attend Training & Events](#)

[Contract with CalPERS for Health & Retirement](#)

[Learn About Open Enrollment](#)

[Search Actuarial Reports](#)

[Stay Up to Date on Policies & Procedures](#)



Resources

[CalPERS 457 Plan](#)

[California Employers' Pension Prefunding Trust \(CEPPT\) Fund](#)

[California Employers' Retiree Benefit Trust \(CERBT\) Fund](#)

[Circular Letters](#)

[Governmental Accounting Standards Board \(GASB\)](#)

[View All](#) →



Forms & Publications

[Health Benefits Plan Enrollment for Active Employees \(HBD-12\) \(PDF\)](#)

[Public Agency & Schools Reference Guide \(PDF, 3.04 MB\)](#)

[State Reference Guide \(PDF, 2.26 MB\)](#)

[Summary of PEPRA \(PDF\)](#)

[Workplace Wellness Guide \(PDF\)](#)

[View All](#) →



Employer Education

We offer a variety of training and informational events to assist you with your CalPERS-related business responsibilities. Our classes, workshops, and meetings are offered on multiple dates. Select the class or event name for complete schedules and more information.

Subscribe to our [Employer Bulletin](#) for customized news and event updates. If you're interested in member-related training for employees, refer to [Member Education](#).

Upcoming Events

Name	Description	Format
2022 Pathways for Women Conference	Join us this summer for a dynamic forum meant to inspire women who aspire to reach new heights in their careers. The event will be held on August 23 at the Hilton Anaheim.	Conference
CalPERS Educational Forum 2022	Attend this annual event to learn more about CalPERS benefit programs and services. Highlights include informative sessions, exhibits, and individual, private consultations. The next event will be held November 1-3 at the Anaheim Marriott.	Conference

Education Center

[Employer Education](#)[Member Education](#)[Using myCalPERS](#)

Subscribe to Our Newsletters and Alerts

Subscribe to the Employer Bulletin to receive emails when new training and events are offered.


Email Address

[Subscribe](#)

Resources

[Employer Education Resources \(PDF\)](#)[Headquarters & Regional Offices](#)

Classes & Workshops

Name	Description	Format
Prefunding Programs Workshops	Learn about the trust funds, to prefund employer pension contributions, retiree health, and Other Post Employment Benefit (OPEB) liabilities. To register, complete the form on Prefunding Programs Workshops .	Instructor-Led
Local Safety Disability Employer Webinars	Learn about the disability retirement application process for local safety members, medical determination, working after disability retirement, and other related processes. This two-part webinar is for public agency employers who make CalPERS disability retirement medical determinations for their safety employees. To register, complete the form on Local Safety Disability Employer Webinars .	Online
CalPERS Health Program Workshops	Learn about the CalPERS health program, health plans, rates, and contracting options. To register, complete the form on CalPERS Health Program Workshops .	Instructor-Led
 Employer Training Classes (Business Rules and myCalPERS)	Learn about business rules and procedures as well as how to utilize myCalPERS for reporting. View our instructor-led Employer Education Schedule (PDF) for class dates. View the list of our Online Classes for Employers (PDF) . Register in myCalPERS .	Instructor-Led, Online, and Video
Post-Retirement	Learn about Post-Retirement Employment.	Online

[myCalPERS Employer Reports \(Cognos\)](#)
[myCalPERS Student Guides](#)
[myCalPERS Technical Requirements](#)
[Reference & Health Guides](#)
[System Access Administrators](#)

Forms & Publications

[Disability Retirement/ Industrial Disability Retirement Resource Guide \(PDF\)](#)
[Local Safety Disability Retirement Resource Guide \(PDF\)](#)
[Public Agency & Schools Health Benefits Guide \(PDF, 1.18 MB\)](#)
[Public Agency & Schools Reference Guide \(PDF, 3.04 MB\)](#)
[State Health Benefits Guide \(PDF, 1.24 MB\)](#)
[State Reference Guide \(PDF, 2.26 MB\)](#)

Frequently Asked Questions

- + [How do I cancel my enrollment in a class?](#)
- + [When will I receive my class materials?](#)
- + [Where can I find office locations and directions?](#)

[View All](#) →



Employer Training Classes

Our instructor-led and online classes teach business rules and procedures as well as how to use myCalPERS for reporting. View a list of our [Online Classes for Employers \(PDF\)](#) or view our instructor-led [Employer Education Schedule \(PDF\)](#) for class dates. You can also view [CalPERS' Education & Training Classes by Business Role \(PDF\)](#). Quickly and easily view dates and enroll in classes in [myCalPERS](#); simply log in and select the **Education** tab.

If you don't have [myCalPERS](#) access, contact your [system access administrator](#).

You can use the table below to search for classes by title, audience, format, and/or subject. Visit [myCalPERS Student Guides](#) to access corresponding course materials, or find them in the relevant class descriptions below.

Show entries

Search



Class	Audience	Format	Subject
Business Rules Learn about the CalPERS website, reference guide, retirement contracts, membership, payroll, special compensation, retirement benefits, and employer reporting responsibilities.	<ul style="list-style-type: none">Public AgencySchoolState/CSU	Instructor-Led	Overview
Business Rules: Health Learn about the CalPERS website, health benefits guide, health plan options, eligibility and enrollment requirements, health benefits into retirement, and employer health benefits officer reporting responsibilities.	<ul style="list-style-type: none">Public AgencySchoolState/CSU	Instructor-Led	Overview
Health Business Rules:	<ul style="list-style-type: none">Non-central State Agency	Online	Health

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Health Business Rules:	<ul style="list-style-type: none">Non-central State Agency	Online	Health

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myCalPERS Student Guides & Resources

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[+ New Users](#)[+ Retirement](#)[+ Financials](#)[+ Health](#)[+ Payroll](#)[+ Reports](#)[+ System Access](#)

Resources

[Employer Education Resources \(PDF\)](#)[Employer Education Schedule \(PDF\)](#)[myCalPERS Employer Report \(Cognos\) Catalog](#)[Online Classes for Employers \(PDF\)](#)[Reference & Health Guides](#)[System Access Administrators](#)[System Enhancements](#)[Share This Page](#)



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Search found 9 lines.

View

☐ Tree ☒ Grid

Show

☒ Show All ☐ Show Only Favorites

Search: mass

Job Title	JCL Name
Benefits Management Mass Plan Add (BM0830)	BM0830.BM0830
Benefits Management Mass Plan Change (BM0810)	BM0810.BM0810
Benefits Management Mass Plan Delete (BM0820)	BM0820.BM0820
Deduction Number Mass Change/Logon DI (DEDCSD)	DEDCSDLD.DEDCSDLD
Deduction Number Mass Change/Select DI (DEDCSD)	DEDCSDSD.DEDCSDSD
Mass Calculate Pay Position (PAY910)	PAY910.PAY910
► 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

Put your search view to grid view
and type in "mass"

Submit Deduction Mass Change - District Selection (DEDCSB)

File Options

Last Job 25685

District: 75 - VINELAND SCHOOL DISTRICT

Report Title: 75

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:	S - Set		472.50
Limit:			
Subjectivity:			
Frequency:			

Selection Number: 1 Previous Next

Yr: 2019 Dist: 97 Site: 00 GS: W 10/5/2018 1:37:36 PM

Run in report only mode first, check report
and run in Update and Report.

School Pay Rates

Brad Hanson
Employer Account Management Division

Pay Rates

Government Code (Gov. Code) 20636.1(b)(1)

Full-time employment for school employees is 40 hours per week regardless of their schedule

Report pay rate based on a 40-hour equivalent or hourly rate of pay

Service Credit

Gov. Code 20962

Full-time service credit

- 10 Months
- 215 Days
- 1,720 Hours

Earnings/pay rate = service credit

Pay Rate Reporting (1 of 3)

Example

Full-time employees: 225 Days (7.5 hours per day)

Annual earnings: \$120,000

Daily earnings: \$533.33

- $\$120,000.00 / 225 \text{ days} = \533.33 per day

Hourly pay rate: \$71.11

- $\$533.33 / 7.5 \text{ hours} = \71.11 per hour

Pay Rate Reporting (2 of 3)

Example - Incorrect

Monthly pay rate: \$10,000

- $\$120,000 / 12 = \$10,000$ monthly pay rate

Service credit: 0.1 per month

- $\$10,000 \text{ (E)} / \$10,000 = 1.0/10 = 0.1$ per month

$0.1 \times 12 \text{ months} = 1.2$ service credit (capped at 1.0 per FY)

Retirement calculation based on 2% at 20 years:

- $40\% \text{ of } \$10,000 = \$4,000.00$

Pay Rate Reporting (3 of 3)

Example - Correct

Monthly pay rate: \$12,325.93

- $\$71.11 \times 2080 \text{ hours} = \$154,793.60 \text{ per year}/12 \text{ months}$

Service credit: 0.0811 per month

- $\$10,000 \text{ (E)} / \$12,325.93 = 0.811/10 = 0.0811 \text{ per month}$

$0.0811 \times 12 \text{ months} = 0.9732 \text{ service credit}$

Retirement calculation based on 2% at 20 years:

- $38.928\% \text{ of } \$12,325.93 = \$4,798.24$

Comparison

Reported	Final Comp	Allowance
Incorrect Pay Rate	\$10,000.00	\$4,000.00
Correct Pay Rate	\$12,325.93	\$4,798.24
Differences		
	\$2,325.93	\$798.24

Pay Rate Questions

Pay Schedules and Pay Rates – School Employers Review Overview

Steve McKee

Office of Audit Services, Employer Compliance Reviews

Office of Audit Services

Conduct public agency and school reviews for compliance with the Public Employees' Retirement Law (PERL)

Pay Schedules and Pay Rates – School Employers Review, part of our fiscal year 2020-21 audit plan

Released report in December 2021

Review Objective and Scope

Objective

- School employer pay schedules and reported pay rates comply with:
 - Gov. Code section 20636.1 (b)(1) and (d)
 - Title 2 of the California Code of Regulations (CCR) section 570.5
- Pay schedules and reported pay rates represent correct full-time pay rate based on 40 hours per week for 52 weeks for classic classified members

Selected 60 school employers

Review period January 1, 2016, to December 31, 2020

Review Criteria (1 of 2)

Gov. Code section 20636.1 (b)(1) and (d)

Pay rate is the normal monthly rate of pay or base pay paid in cash for services rendered on a full-time basis during normal working hours, pursuant to a publicly available pay schedule

For classified members, full-time is 40 hours per week, and payment for services rendered, not to exceed 40 hours per week, shall be reported as compensation earnable for all months of the year in which work is performed

Review Criteria (2 of 2)

Title 2 of the CCR section 570.5

Identifies requirements for pay schedules

- Example of requirements – Pay schedule must be duly approved by the employer's governing board, be publicly available, identify position title for every employee position, and indicate the time base, etc.

Pay rates shall be limited to amount listed on pay schedule

Review Results

Identified 58 out of 60 school employers:

- Did not have pay schedules that met requirements of CCR section 570.5
- Did not report pay rates that complied with Gov. Code section 20636.1 and CCR section 570.5

Pay Schedule Observations

52 school employers' pay schedules were not compliant

Pay schedules:

- Were not properly approved by the Superintendent of School Districts of the County Office of Education or Board of Education
- Did not include position titles for all employee positions
- Did not identify the full-time pay rate for each identified position
- Did not indicate the time base for the identified positions
- Referenced another document in lieu of disclosing the pay rate
- Did not identify an effective date or revision date

Pay Rate Observations (1 of 2)

26 school employers reported pay rates that did not reflect a full-time pay rate.

- Reported pay rates incorrectly reflected earnings based on the number of contracted days worked in an academic year

Reported pay rates should reflect earnings based on 40 hours per week for 52 weeks per year

Pay Rate Observations (2 of 2)

19 school employers reported pay rates that included additional compensation

- Reported pay rates incorrectly included additional compensation, such as amounts for post-retirement health benefits, professional growth stipends, overtime, and longevity pay

Reported pay rate should be the base pay and not include any items of additional compensation

Non-Compliance Impacts

Employer contribution miscalculations

Delays with processing member retirement benefits

Inaccurate retirement estimates

Incorrect benefit payments

Benefit reductions

Increased employer administrative costs for processing corrections

Employer Review Questions