



A Tradition of Stewardship
A Commitment to Service

Agenda Date: 4/23/2019

Agenda Placement: 6P

NAPA COUNTY BOARD OF SUPERVISORS Board Agenda Letter

TO: Board of Supervisors
FROM: Karen Taylor - Interim Director
Human Resources
REPORT BY: Olivia Soria, Benefits Administrator - 253-4945
SUBJECT: Resolution to Establish Retirement Cost Sharing Contributions for Napa County Employees

RECOMMENDATION

Interim Director of Human Resources requests adoption of a resolution approving the retirement cost sharing contributions for Napa County employees effective June 29, 2019 for Fiscal Year 2019-2020.

EXECUTIVE SUMMARY

Government Code section 20516 of the Public Employees' Retirement Law was recently amended to simplify the retirement cost sharing process. Beginning January 1, 2019, public agencies are no longer required to amend their contract with CalPERS to implement new cost sharing contributions. Today's action is to approve previously agreed upon retirement cost sharing contributions for Napa County employees for Fiscal Year 2019-2020.

FISCAL IMPACT

Is there a Fiscal Impact? No

ENVIRONMENTAL IMPACT

ENVIRONMENTAL DETERMINATION: The proposed action is not a project as defined by 14 California Code of Regulations 15378 (State CEQA Guidelines) and therefore CEQA is not applicable.

BACKGROUND AND DISCUSSION

Interim Director of Human Resources requests the adoption of a Resolution to approve previously agreed upon retirement cost sharing contributions for Napa County employees for Fiscal Year 2019-2020.

The Legislature recently amended Government Code section 20516 of the Public Employees' Retirement Law to simplify the retirement cost sharing process. Beginning January 1, 2019, public agencies are no longer required to amend their contract with CalPERS to implement new cost sharing contributions. A provision of the PSE and DSA MOU's dictate the formula for employees to cost share a portion of the contribution toward retirement each fiscal year. In order for the County to be able to report the cost sharing contributions to CalPERS, signed side letters must be provided to CalPERS for the represented employee groups, as well as a Board approved resolution for the unrepresented employee groups. Today's action approves the retirement cost sharing contributions for Napa County employees for Fiscal Year 2019-2020.

The miscellaneous members in the Public Services Units through their Memoranda of Understanding, and the unrepresented Management and Confidential groups, will participate in the following retirement cost sharing contributions effective June 29, 2019:

- | PSE employees in Retirement Tiers 1 and 2 (hired before October 29, 2011) with a 1.224% employee cost sharing
- | PSE employees in Retirement Tier 3 (hired on or after October 29, 2011, and before January 1, 2013) with a 1.200% employee cost sharing
- | PSE employees in PEPRA Retirement (hired on or after January 1, 2013) with a 0.000% employee cost sharing
- | Management and Confidential employees in Retirement Tiers 1 and 2 (hired before October 29, 2011) with a 1.224% employee cost sharing
- | Management and Confidential employees in Retirement Tier 3 (hired on or after October 29, 2011, and before January 1, 2013) with a 1.200% employee cost sharing
- | Management and Confidential employees in PEPRA Retirement (hired on or after January 1, 2013) with a 0.000% employee cost sharing

The local safety members in the Deputy Sheriffs' Association Units through their Memoranda of Understanding will participate in the following retirement cost sharing contributions effective June 29, 2019:

- | DSA employees in Retirement Tiers 1 and 2 (hired before May 14, 2011) with a 7.808% employee cost sharing
- | DSA employees in Retirement Tier 3 (hired on or after May 14, 2011, and before January 1, 2013) with a 7.808% employee cost sharing
- | DSA employees in PEPRA Retirement (hired on or after January 1, 2013) with a 4.808% employee cost sharing

The unrepresented Safety Management groups will participate in the following retirement cost sharing contributions effective June 29, 2019:

- | Safety Management employees in Retirement Tiers 1 and 2 (hired before May 14, 2011) with a 0.224% employee cost sharing
- | Safety Management employees in Retirement Tier 3 (hired on or after May 14, 2011, and before January 1, 2013) with a 0.224% employee cost sharing
- | Safety Management employees in PEPRA Retirement (hired on or after January 1, 2013) with a 0.000% employee cost sharing

SUPPORTING DOCUMENTS

A . Resolution

CEO Recommendation: Approve

Reviewed By: Helene Franchi