

**MercedCERA ADMINISTRATIVE RETIREMENT BOARD AGENDA
THURSDAY, JULY 8, 2021 – 8:15 A.M.
MERCED COUNTY EMPLOYEES' RETIREMENT ASSOCIATION**

**MERCED COUNTY ADMINISTRATION BUILDING
2222 M STREET, MERCED
LOS BANOS AND LIVINGSTON CONFERENCE ROOMS, BASEMENT
ZOOM CONFERENCE**

<https://us06web.zoom.us/j/93030195748?pwd=NGhFeGltSVhaSTlsK2JGWE83TVFvdz09>
DIAL IN NUMBER: 669-900-6833, MEETING ID: 930 3019 5748, PASSCODE: 095484
(FOR USE ONLY IF ZOOM CONNECTION MALFUNCTIONS)
TELEPHONE NUMBER: 1-310-372-7549, CONFERENCE CODE: 975839

CALL TO ORDER - 8:15 A.M.

Important Notice Regarding SARS-COV-2

In order to minimize the spread of COVID-19, the Board of Retirement is meeting at the County of Merced Administration Building conference center to provide for sufficient social distancing for the Board and members of the public. Additionally, members of the MercedCERA Board as well as members of the public may elect to participate in this meeting offsite via conference call. Members of the public may attend the meeting in person or listen to the meeting and offer public comment telephonically by calling into the telephone number provided above and entering the stated conference code. If you have any issues participating in the meeting telephonically or require reasonable accommodation for your participation, please contact MercedCERA staff at 209-726-2724. Please turn your cell phone or other electronic device to non-audible mode.

ROLL CALL

APPROVAL OF MINUTES – June 24, 2021

PUBLIC COMMENT

Members of the public may comment on any item under the Board's jurisdiction including items on the Board's agenda. Matters presented under this item will not be discussed or acted upon by the Board at this time. Persons addressing the Board will be limited to a maximum of five (5) minutes in total. Please state your name for the record.

CLOSED SESSION

As provided in the Ralph M. Brown Act, Government Code sections 54950 et seq., the Board may meet in closed session with members of its staff, county employees and its attorneys. These sessions are not open to the public and may not be attended by members of the public. The matters the Board will meet on in closed session are identified below. Any public reports of action taken in the closed session will be made in accordance with Government Code sections 54957.1.

(1) CONFERENCE WITH LEGAL COUNSEL - EXISTING LITIGATION

(Govt. Code § 54956.9(d)(1))

Name of Case: CCC Deputy Sheriffs Assoc. v. CCCERA, et al, Case No. MSN12-1870 (AFSCME v. MercedCERA)

RETURN TO OPEN SESSION

Report on any action taken in closed session.

CONSENT CALENDAR

Consent matters are expected to be routine and may be acted upon, without discussion, as one unit. If an item is taken off the Consent Calendar for discussion, it will be heard as the last item(s) of the Board Action/Discussion as appropriate.

RETIREMENTS: Pursuant to Govt. Code § 31663.25 or § 31672

All items of earnable compensation for service or disability retirements listed below are in compliance with the pay code schedule approved by the Board of Retirement. The retirement is authorized; however, administrative adjustments may be necessary to alter the amount due to: audit, late arrival of data, court order, etc.

a. Culotta, Deborah	Sheriff	9 Yrs. Svc	Eff: 06/19/2021
b. Coughlin, Ernie	Animal Control	14 Yrs. Svc	Eff: 06/19/2021
c. Cervantes, Mary	Commerce Aviation	11 Yrs. Svc.	Eff: 06/30/2021
d. Slaughter, Frances	Courts	6 Yrs. Svc.	Eff: 07/03/2021
e. Joyner, Brenda	Hospital	6 Yrs. Svc.	Eff: 06/08/2021
f. Parras, Stacy	H.S.A.	6 Yrs. Svc.	Eff:05/01/2020 NSCD
g. Elias, Robert	H.S.A.	5 Yrs. Svc.	Eff:08/06/2018 NSCD

YTD fiscal year 2021/2022 retirees: 1

YTD fiscal year 2020/2021 retirees: 87

YTD fiscal year 2019/2020 retirees: 105

YTD fiscal year 2018/2019 retirees: 104

MONTHLY BUDGET REPORT: None Submitted Due to End of Year Closing.

BOARD ACTION/DISCUSSION

1. Discussion and possible action to approve an updated implementation date for Resolution 2020-1 for those retirees who retired July 12, 2014 to August 2020 (known as the “Estoppel Group”) with terminal pay – Ashley Dunning, Nossaman.
2. Discussion and possible action regarding implementation of Resolution 2020-1 for those retirees who retired with terminal pay between January 1, 2013 to July 12, 2014 (known as the “Stay Order Group”) pursuant to a stay order issued in CCC Deputy Sheriffs Assoc. v. CCCERA, et al, Case No. MSN12-1870 (AFSCME v. MercedCERA) – Ashley Dunning, Nossaman.
3. Discussion and possible action to approve MercedCERA Board seats of Chair, Vice Chair and Secretary for Fiscal Year 2021-2022 – Chair.
4. Discussion and possible action to approve the non-pensionable pay code MTP (Management Time Payout) for the Superior Court of Merced County– Staff.
5. Review calendar of any training sessions and authorize expenditures for Trustees and Plan Administrator. Pursuant to Govt. Code § 31522.8 and MercedCERA’s Trustees Education and Training Policy requirements. Examples of upcoming training and educational sessions:
 - CALAPRS Principles for Trustees, September 28-30, 2021 (virtual).
 - SACRS Fall Conference, November 9-12, 2021 (in person/virtual conference)

INFORMATION ONLY

MercedCERA UPCOMING BOARD MEETINGS

Please note: The MercedCERA Board Meeting and/or Education Day times and dates may be changed in accordance with the Ralph M. Brown Act by the MercedCERA Board as required.

- July 22, 2021
- August 12, 2021

ADJOURNMENT

The Agenda and supporting documentation, including any material that was submitted to the Merced County Employees' Retirement Association Board after the distribution of the Agenda, are available online at www.co.merced.ca.us/retirement.

All supporting documentation for Agenda items, including any material that was submitted to the retirement board after the distribution of the Agenda, is also available for public inspection Monday through Friday from 8:00 a.m. to 5:00 p.m. at the administrative office for the Merced County Employees' Retirement Association located at 3199 M Street, Merced, California 95348.

Persons who require accommodation for a disability in order to review an agenda, or to participate in a meeting of the Merced County Employees' Retirement Association per the American Disabilities Act (ADA), may obtain assistance by requesting such accommodation in writing addressed to Merced County Employees' Association, 3199 M Street, Merced, CA 95348 or telephonically by calling (209) 726-2724. Any such request for accommodation should be made at least 48 hours prior to the scheduled meeting for which assistance is requested.

Persons who require accommodation for any audio, visual or other disability or Spanish or Hmong interpretation in order to review an agenda, or to participate in a meeting of the Merced County Employees' Retirement Association per the American Disabilities Act (ADA), may obtain assistance by requesting such accommodation. Please address your written request to Merced County Employees' Association, 3199 M Street, Merced, CA 95348 or telephonically by calling (209) 726-2724. Any such request for accommodation should be made at least 48 hours prior to the scheduled meeting for which assistance is requested.

Spanish and Hmong interpreters are available.

Interpretes de espanol y hmong estan disponibles.

Peb muaj tug paab txhais lug Mev hab Hmoob.

**MercedCERA INVESTMENT RETIREMENT BOARD Minutes
THURSDAY, JUNE 24, 2021 – 8:15 A.M.
MERCED COUNTY EMPLOYEES' RETIREMENT ASSOCIATION**

**MERCED COUNTY ADMINISTRATION BUILDING
2222 M STREET, MERCED
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CALL TO ORDER: 8:15 A.M.

ROLL CALL

Board Members Present: Ryan Paskin, Scott Johnston, Al Peterson, Janey Cabral, Karen Adams, Aaron Rosenberg, Scott Silveira, David Ness, Michael Harris and Wendy Alvares (left at 9:15AM). **Counsel:** Jeff Grant. **Staff:** Kristen Santos, Martha Sanchez, Alexis Curry, Mark Harman, Brenda Mojica, Michelle Lee and Sheri Villagrana.

APPROVAL OF MINUTES – June 10, 2021

The MercedCERA Board voted unanimously via roll call vote to approve the June 10, 2021 minutes.

Johnston/Cabral U/A (9-0)

PUBLIC COMMENT

No comments.

CLOSED SESSION

As provided in the Ralph M. Brown Act, Government Code sections 54950 et seq., the Board may meet in closed session with members of its staff, county employees and its attorneys. These sessions are not open to the public and may not be attended by members of the public. The matters the Board will meet on in closed session are identified below. Any public reports of action taken in the closed session will be made in accordance with Government Code sections 54957.1.

(1) DISCUSSION AND POSSIBLE ACTION REGARDING INVESTMENTS IN RECOMMENDED FUNDS, ROLL CALL VOTE REQUIRED.

(Govt. Code § 54956.81)

1. Discussion and possible action to adopt the recommendation regarding Funds/Managers – Cliffwater
2. Discussion on selling a fund – Staff.

RETURN TO OPEN SESSION

Report on any action taken in closed session.

1. Discussion and possible action to adopt the recommendation regarding Funds/Managers – Cliffwater
**The MercedCERA Board voted unanimously via roll call vote to commit up to \$8 million to Nautic Partners X, L.P a private equity partnership subject to satisfactory legal negotiations.
Silveira/Cabral U/A (9-0)**
2. Discussion on selling a fund – Staff.
No action taken.

REGULAR CALENDAR

BOARD ACTION/DISCUSSION

Pursuant to Govt. Code § 31594 and MercedCERA’s Investment Objectives & Policy Statement due diligence analysis requirement:

1. Discussion and possible action on quarterly performance and any managers and/or funds – Cliffwater.
No action taken.
2. Discussion and possible action regarding May monthly and quarterly performance reporting as of May 31, 2021 - Meketa Group
No action taken.
3. Discussion on ‘Thinking Outside the Box: Where to invest in a low interest rate environment’ – Meketa Group.
No action taken.
4. Discussion on Bitcoin – Meketa Group.
No action taken.
5. Discussion and possible action to adopt interest crediting rate for June 30, 2021 – Staff.
**The MercedCERA Board voted unanimously via roll call vote to adopt the proposed interest credit rates of a 0.1890% annual rate, compounded semiannually, to be credited to the active reserve balances and a 7.0% annual rate, compounded semiannually, to retiree reserves balances. The Board also directed staff to bring back additional possible indexes and review the current policy in December of 2021
Cabral/Johnston U/A (8-0)**
6. Discussion on Governor’s Order N-08-21 – Staff.
No action taken.
7. Review calendar of any training sessions and authorize expenditures for Trustees and Plan Administrator. Pursuant to Govt. Code § 31522.8 and MercedCERA’s Trustees Education and Training Policy requirements. Examples of upcoming training and educational sessions:
 - SACRS/UC Berkeley Public Pension Investment Management Program, July 13-22, 2021 (virtual conference).
 - SACRS Fall Conference, November 9-12, 2021, Hollywood, CA (in person/virtual conference TBD).

No action taken.

INFORMATION ONLY

- **Trustee Cabral - Appreciates the short investment trainings we have.**
- **Trustee Adams - Agrees with Trustee Cabral and stated was nice to see everyone in person.**
- **Trustee Harris – Commented was nice to meet everyone in person.**
- **Plan Administrator - Let the board know she will not be in attendance at the next board meeting on July 8, 2021.**

MercedCERA UPCOMING BOARD MEETINGS:

Please note: The MercedCERA Board Meeting and/or Education Day times and dates may be changed in accordance with the Ralph M. Brown Act by the MercedCERA Board as required.

- July 8, 2021
- July 22, 2021

ADJOURNMENT

The meeting adjourned at 10:17 A.M.

Accepted By,

Trustee Name/Position	Signature	Date
Ryan Paskin/Chair		
Al Peterson/Secretary		

**BOARD OF RETIREMENT
MERCED COUNTY EMPLOYEES' RETIREMENT ASSOCIATION
RESOLUTION NO. 2020-1**

**IMPLEMENTATION OF CALIFORNIA SUPREME COURT'S
ALAMEDA DECISION**

WHEREAS, on February 8, 2018, this Board of Retirement ("Board") of Merced County Employees' Retirement Association ("MercedCERA") adopted Resolution No. 2018-1, implementing the First District Court of Appeal's decision *Alameda County Deputy Sheriff's Assn. v. Alameda County Employees' Retirement Assn.* (2018) 19 Cal.App.5th 61, 82–83 (*Alameda Sheriffs*) as it applied to Vacation Payoffs ("Resolution No. 2018-1"), as described therein;

WHEREAS, on March 22, 2018, the Board adopted Resolution No. 2018-03, clarifying one aspect of its implementation of *Alameda Sheriffs* in Resolution No. 2018-1;

WHEREAS, on July 30, 2020, the California Supreme Court filed its decision *Alameda County Deputy Sheriff's Assoc. et al. v. Alameda County Employees' Retirement Assn., et al.* (2020) __ P.3d. __ (WL 4360051) (S247095) ("*Alameda*" or the "*Alameda Decision*"), and as provided in California Supreme Court Rule 8.532, it is expected to be final on August 30, 2020. Resolution No. 2018-01 and Resolution No. 2018-03 are referred to hereinafter collectively as the "*Alameda Sheriffs*-based Resolutions."

WHEREAS, the *Alameda Decision* overturns certain legal and equitable determinations of the First DCA in *Alameda Sheriffs* and concludes that all amendments to the definition of Compensation Earnable in Government Code section 31461, enacted as a result of the Public Employees' Pension Reform Act of 2013 and related statutory changes to the County Employees Retirement Law of 1937 ("CERL") (collectively, "PEPRA"), effective January 1, 2013 are constitutional, and that CERL retirement boards may not be contractually bound or estopped by settlement agreements, board resolutions, or other similar actions, from implementing those amendments. The *Alameda Decision* further determines that CERL retirement boards may not include items in compensation earnable on and after January 1, 2013 that section 31461, as amended, requires them to exclude. Accordingly, the *Alameda Sheriffs*-based Resolutions do not comport with the law as now stated by the California Supreme Court in the *Alameda Decision*.

WHEREAS, as recited in Resolution No. 2018-1, this Board acted to implement PEPRA's exclusion from compensation earnable as of January 1, 2013, but MCERA was prevented by Stay Orders issued by Merced County Superior Court and then Contra Costa County Superior Court from implementing PEPRA's new exclusions from compensation earnable from January 1, 2013 through July 12, 2014 ("Stay Order Period").

RESOLUTION NO. 2020-1

WHEREAS, as the result of the *Alameda Sheriffs*-based Resolutions, MercedCERA took actions as stated therein with respect to the up to 160 hour Vacation Payoff and related contributions (“Termination Pay”).

WHEREAS, MercedCERA continued to exclude all on-call, standby, and similar payments “outside of normal working hours” contemplated in CERL section 31461, subd. (b)(3) (collectively “On Call pay items”), though it did not correct the retirement allowances of members who retired between January 1, 2013 and July 12, 2014 to exclude On Call pay items from compensation earnable and for a period of time continued to collect contributions from active members on certain On Call pay items until in or about October 2017.

WHEREAS, the Board hereby determines that the *Alameda* Decision and other applicable law require it to make corrections to the benefits it pays and contributions it collects, as resolved below.

WHEREAS, this Resolution is intended to comply with the requirements of the Internal Revenue Code of 1986, as amended or replaced from time to time and the regulations issued thereunder (the “Code”) as applicable.

NOW THEREFORE, BE IT RESOLVED, that effective as of August 13, 2020, the following actions are authorized by the Board and required of MercedCERA:

- 1) Comply with *Alameda*’s directives regarding mandatorily excluded Termination Pay and apply that directive to all retiree payroll for individuals who are legacy members who retired on or after January 1, 2013 (including those who will retire on or after the date of this Resolution), effective with the August 2020 retiree payroll.
- 2) Comply with *Alameda*’s directives regarding mandatorily excluded On Call pay items and apply that directive to all retiree payroll for individuals who are legacy members who retired on or after January 1, 2013 (including those who will retire on or after the date of this Resolution), effective with the August 2020 retiree payroll.
- 3) Determine all active member contributions that were erroneously taken on On Call pay items and Termination Pay items on and after January 1, 2013 (i.e., PEPRAs Exclusions), and offset those overpaid contributions against any amounts overpaid to retirees as a result of the inclusion in retirement allowances of the PEPRAs Exclusions. Refund the net of all overpaid active member contributions on the PEPRAs Exclusions made from January 1, 2013, in a manner that complies with applicable federal tax compliance rules and California law. Provide a Notice of Correction Action to each impacted MercedCERA active, deferred and retired member providing the details of such corrective action and providing an opportunity to appeal through MercedCERA’s normal administrative appeal process.
- 4) Communicate to MercedCERA participating employers that member contributions are no longer to be taken on pay codes that are excluded as a result of the *Alameda* Decision, effective August 30, 2020 (pay period 17).

RESOLUTION NO. 2020-1

5) Inform the MercedCERA membership of these decisions through appropriate means.

This Resolution supersedes and rescinds the *Alameda Sheriffs*-based Resolutions and any other previous resolutions for employer pay codes of compensation earnable that are inconsistent with it.

ADOPTED: August 13, 2020

Aye: Goins, Ingersoll, Rhodes, Adams, Cabral, Silveira, Ness, Paskin, Peterson

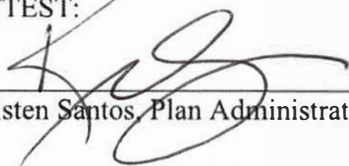
Nay: None.

Abstain: None.

Absent: None.



Ryan Paskin, Chair
Board of Retirement, Merced County
Employees' Retirement Association

ATTEST:


Kristen Santos, Plan Administrator

**Merced County Employees' Retirement Association (MercedCERA)
RETIREMENT BOARD AGENDA ITEM**

DATE: July 8, 2021

TO: MercedCERA Board of Retirement

FROM: Martha Sanchez, Fiscal Manager of Benefits and Administration

SUBJECT: Adoption of Non-Pensionable Pay Code for Superior Court of Merced County

ITEM NUMBER: 4

ITEM TYPE: Action

STAFF RECOMMENDATION:

1. Adoption of pay code MTP (Management Time Payout) as non-pensionable pay code for the Superior Court of Merced County.

DISCUSSION:

Upon the termination of a management employee from employment with the Superior Court of Merced County, the Superior Court of Merced County is required to pay the employee their management time-off balances. In order to pay these employees for their balances, the Superior Court of Merced County require a new pay code. Code MTP (Management Time Payout) would track such earnings. The new code would be non-pensionable.

Staff recommends the following:

1. Adoption of pay code MTP (Management Time Payout) as non-pensionable pay code for the Superior Court of Merced County.

MercedCERA Pay Codes

Updated: July 8, 2021

Pay Codes [5]	Description	Legacy (Tiers 1 - 3)	PEPRA (Tier 4)
		Included (Pensionable)	
001	Scheduled Regular Hours	N	N
002/RG	Reg Hrs Worked	Y	Y
020/VAC/1AV	Vacation	Y	Y
021/SLE/1AS	Sick Leave Employee	Y	Y
022/SLF	Sick Leave Family	Y	Y
023/HOL	Holiday Schedule	Y	Y
024/PH	Holiday Personal	Y	Y
025/CTO/1AC	Comp Time off Regular	Y	Y
026	Furlough Bank	Y	Y
027/MTO/1AM	Management Leave	Y	Y
028/ADM	Administrative Leave	Y	Y
029/JUR	Jury Duty	Y	Y
030/BER	Bereavement Leave	Y	Y
031	Furlough Day	Y	Y
032/MIL	Military Leave	Y	Y
033	Sheriff Administrative Leave	Y	Y
034/CAO	CAO Administrative Leave	Y	Y
035	Education Leave	Y	Y
036	Unit Holiday CTO	Y	Y
037	Witness Duty	Y	Y
038	MCMC Orientation	Y	Y
039	MCMC Training Time	Y	Y
040	Paid Non-Worked Mgt Hours	N	N
041/CLD	Catastrophic Leave Donated	N	N
042/CLU	Catastrophic Leave Used	Y	Y
043	Management Leave - Ineligible	N	N
044	Involuntary Furlough (Court)	Y	Y
045	Holiday Comp Time Off	Y	Y
046/AIP	Attendance Incentive Program (Court)	Y	Y
059	Election Day Leave	Y	Y
060	LV-Emergency Paid Sick-Employee	Y	Y
061	LV-Emergency Paid Sick-Child/Dependant	Y	Y
062	LV-Emergency Family and Medical	Y	Y
063	CEO Admin-Lv DSWCTO	Y	Y
064	CSPSL (COVID Sup Pd Sick Lv)	Y	Y
099	B/R Retirement	Y	Y
101/WC	Workers Comp	Y	Y
102/SDI	State Disability Insurance	N	N
103/FCL	Family Care Leave	N	N
104/LAM	Approved LOA Medical	N	N
105/LAP	Approved LOA Personal	N	N
106/LAU	Unauthorized LOA	N	N
107/SUS	Suspension	N	N
108/MLD	Management LTD	N	N
109/MSD	Management STD	N	N
110/MLA	Approved Military LOA	N	N
111	LOA Military - Seniority	N	N
112/MSL	Voluntary Furlough (Court)	N	N
198	Converted Hours Adjustments	Y	Y
199/WCN	Workers Comp - No Cont Deducted	N	N
201/CTE	Time & One Half Rate O/T CTE	N	N
202/OT	Time & One Half Rate O/T PMT	N	N
203/CBC	Callback CTE	N	N
204/CBO	Callback Payment	N	N
205/HCE	Holiday CTE	N	N
206/SOC	Straight Time OT CTE	N	N
207/SOT	Straight Time OT PMT	N	N
208	Sheriff Outside Police Protect	N	N
209	Sheriff Qtr Shift Change CTE	N	N
210	Sheriff Qtr Shift Change PMT	N	N
211	Sheriff Mandatory Training CTE	N	N
212	Sheriff Mandatory Training PMT	N	N
213	Traffic Night Court O/T	N	N
214	MCMC OR Double Time CTE	N	N
215	MCMC OR Double Time PMT	N	N
216	MCMC Registry Pay	N	N
217/CPO	CTE Payoff After 7 Pay Periods	N[4]	N
218	Special Dist Time & One Half	N	N
219	Special Dist Straight Time OT	N	N
220/PPT	Prior Pay Period Overtime	N	N
221	Budget Reduction Hours CTE	N	N
222	MCMC O/C Callback CTE	N	N
223	MCMC O/C Callback PMT	N	N
224	Physician O/T	N	N
225	MCMC Unit 6	N	N
226	Sheriff K-9 Time 1/2 of PMT	N	N
227	Social Worker Phone/Doc PMT	N	N
228	Call Back Payment-Rounds	N	N
229	Special Day Remembrance CTE	N	N
230	Call Back Court CTE	N	N
231	Call Back Court Payment	N	N
301	On Call Standard Rate	N[4]	N
302	On Call Subpoena	N[4]	N
303	On Call MCMC RN Surg/OR/Rec	N	N
304	On Call MCMC RN Other Areas	N	N
305	On Call MCMC Non RN Lic/Cert	N	N
306	On Call Physician Weekdays	N[4]	N
307	On Call Physician Weekends	N[4]	N
308	On Call Home Health RN	N	N
309/BIL	Bilingual Pay	Y	Y
310	Evening Shift Differential	Y	Y

311	Night Shift Differential	Y	Y
312	Appraisers Differential	Y	Y
313	Auditors Differential	Y	Y
314	MCMC ICU/TCU/CCU Differential	Y	N
315	MCMC Charge Nurse Differential	Y	N
316	MCMC Relief Cook Differential	Y	N
317	MCMC Medical Records Dir Diff	Y	N
318	Mental Health BRITE Differential	Y	Y
319	Mental Health Supervisor Differential	Y	Y
320	Mental Health Mentor Differential	Y	Y
321	Group Counselor Lead Differential	Y	Y
322	DPW Licensed Engineer Differential	Y	Y
323	DPW Spraying Differential	Y	Y
324	DPW S/W Lead Worker Differential	Y	Y
325	Tool Replacement Allowance	Y	N
327	HSA Fair Hearing Duty Differential	Y	Y
329	HSA Underfill SW III Differential	Y	Y
330	HSA Los Banos Supervisor Differential	Y	Y
331	HSA Social Worker Mentor Differential	Y	Y
332	Risk Management Director Differential	Y	Y
333	Uniform Allowance	Y	N
334	Medical Transcriptionist Differential	Y	Y
335	Sheriff Investigator Pay	Y	Y
336	S.W.A.T. Pay	Y	Y
337	Sheriff Deputy Field Training Officer Pay	Y	Y
338	Sheriff Sergeant FTO Pay	Y	Y
339	Sheriff Jail Training Officer Pay	Y	Y
340	Intermediate POST Certificate	Y	Y
341	Advanced POST Certificate	Y	Y
342/TPR	Temporary Promotion	Y	N
343	Confidential Pay	Y	Y
344	Dept. Head Expense Allowance	Y	N
345	Dept. Head Car Allowance	Y	N
346/NHR	No Extra Help Work Hours	N	N
347	Intermediate POST Certificate	Y	Y
348	Transferred to B/U	N	N
349	One-Way Vehicle Commute	N	N
350/VPO	Vacation Payoff	N	N
351/SSR	S/L Payoff Service Retirement	N[1]	N
352/SDR	S/L Payoff Disable Ret/Death	N[1]	N
353	MCMC Physician Unit of Service	Y	Y
354/SBS	Sick Leave Sell-back (25 th Pay Period)	Y	N
355	New Hire Error	N	N
356	Budget Unit Transfer Error	N	N
357/NOP	New Hire Hours Not On Payroll	N	N
358/TNP	Terminate Hours Not On Payroll	N	N
359/CPT	CTE Termination Pay	N[4]	N
360	Car Allowance Adjustment	Y	Y
361	Expense Allowance Adjustment	Y	Y
362	Uniform Allowance Adjustment	Y	Y
363	Tool Allowance Adjustment	Y	Y
364	Special District Pay	N	N
365	HSA CWS Recruitment and Retention Diff	Y	Y
366	HSA CWS Recruitment and Retention Diff (2)	Y	Y
367/RSI	Retroactive Merit Increase	Y	Y
368	Retroactive Temporary Promotion	Y	N
369	Retroactive Permanent Promotion	Y	Y
370	Retroactive Demotion	Y	Y
371	Retroactive Suspension	Y	Y
372	Retroactive Reclassification	Y	Y
373	Retroactive Overpay Adjustment	Y	Y
374	Retroactive Underpay Adjustment	Y	Y
375	Recruitment and Retention	Y	N
376	Extra Help Phy Therapy Differential 10%	Y	Y
377	Residents Pay Other Departments	Y	Y
378	MH Temporary Duty Differential	Y	N
379	DPW Tree Trimming Differential	Y	Y
380	Health Dept. Jail Differential	Y	Y
381	Acting Treasurer Differential	Y	Y
382	Court Room Differential	Y	Y
383	Asst CAO Metal Health Int HR	Y	Y
384	Health Dept. Jail Incentive	Y	Y
385	Advanced POST Certificate	Y	Y
386	Correctional Sergeant FTO Differential	Y	Y
387	Special Enforcement Reaction Team	Y	Y
388	W&M Insp Computer Differential	Y	Y
389	Special Duty Prosecution Pay	Y	Y
390	Retro Pay with Retirement	Y	Y
391	Retro Pay Without Retirement	N	N
392	DPW Bldg Inspector/Plan Check Differential	Y	Y
393/AVS	Vacation Sell-back (Mgmt 25 th Pay Period)	Y[3]	N
394	LCSW, MFT or MFCC Differential	Y	Y
395	Court Interpreter Coordinator Differential	Y	Y
396	Coroner Differential	Y	Y
397	Castle Differential	Y	Y
398	Litter Control Worker Differential	Y	Y
399	Extra Help M/H LCSW or MFCC Lic Diff	Y	Y
400	Temp Promotion Unrep Management	Y	N
401	Sheriff 8 Hr Evening Shift Differential	Y	Y
402	Customer Care Unit Differential	Y	Y
403	HSA C-IV Project Differential	Y	Y
404	Loyalty Bonus	Y	N
405	Successor Pay 5%	Y	Y
406	HSA Satellite Facility Differential	Y	Y
407	CPA Differential	Y	Y
408	On Call Physician Holiday Pay	N[4]	N

409	MH Fellowship Differential	Y	Y
410	Public Defender Three Strikes Differential	Y	Y
411	Dept Head Comm Allowance	Y	N
412	Cty Counsel Family Violence Prevention Pay	Y	Y
413/JCA	Judicial Cell Phone Allowance	Y	N
414	Full Day Differential	N	N
415	Correctional Sergeant Bonus	N	N
416	Juvenile Institutions Officer Prep Time	Y	Y
417	Dispatch Trainer Differential	Y	Y
419	Corrections Certificate Pay	Y	Y
420	Attorney Specialization	Y	Y
421	Officer in Charge Differential	Y	Y
422/IAD	Judicial Assistant Conf Diff	Y	Y
423/LSP	Court Lump Sum Payout	N	N
424	Fire Dept Driver/Operator Diff	N/A	N/A
425	Court One-Time Bonus	N	N
426/RTC	CRR Certification	Y	Y
427/RTN	Non CRR Certification	Y	Y
428	Court Exp/Comm Allowance	Y	Y
429	DPW Lead Worker Differential	Y	Y
430	Meal Reimbursement	N	N
431/CRT	Courtroom Training Differential	Y	Y
432	On Call 24 Hours Period	N	N
433	Call Back Staff Psych	N	N
434	Educational Reimbursement	N	N
435	On Call 24 Hr Pr Dr Ilano	N	N
436	Call Back Dr. Ilano	N	N
437	Court Testimony	N	N
438	Psych Therapy and Admin of Meds	Y	Y
439	Court Child Custody Coordinator	Y	Y
440/CCA	Court CEO Cell Phone Allowance	Y	N
441/11H/12H/13H	Court 4 Hour Interpreter Shift	N	N
442/11F/12F/13F	Court 8 Hour Interpreter Shift	N	N
443	Temp Transitional Pay Differential	Y	N
444/PHP	Courts - Personal Holiday Payout	N	N
445/VSJ	Voluntary Separation Incentive	N	N
450/VPN	Vacation Payoff In Excess Of Eligible Amount	N	N
453 PPLMPEN	Prior Pay Period Lump-Sum Payout-Pensionable	Y	Y
454 PPLMPNON	Prior Pay Period Lump-Sum Payout- Non-Pensionable	N	N
455	Extra Help Paid Call Firefighters Strike Team-Diff	N	N
501	Board of Supervisors Chair Differential	Y	N
901/EHR	Extra-Help Regular Hours	N	N
902/EHO	Extra-Help Overtime Hours	N	N
903/EHS	Extra-Help Special Pays	N	N
921/EXS	County Extra Help Sick Leave Employee	N	N
CAP	Cross-Assignment Pay	N	N
CRF	Court Reporter - Full Day	Y	Y
CRH	Court Reporter - Half Day	Y	Y
DCS	Courts - FSA Dependent Care Spending	N	N
ECA	Court Cell Phone Allowance	Y	N
1FA (EFL)	FF FMLA (Emergency Expanded FMLA)	Y	Y
EHT	Court Extra Help Temporary Assignment	N	N
EPA	Emergency Pay Administrative Leave	Y	Y
ERC	Emergency Half Comp Time	N	N
ERO	Emergency Half Time OT	N	N
1FE (ESF)	FF PSL EE (Emergency Paid Sick Leave Full Pay)	Y	Y
1FF (ESP)	FF PSL FAM (Emergency Sick Leave Partial Pay)	Y	Y
EXS	Court Extra Help Sick Leave Employee	N	N
HCS	Courts - FSA Health Care Spending	N	N
HIL	Court Holiday Payout for Interpreter	N	N
LPF	Interpreter Language Pair - Full Day	Y	N
LPH	Interpreter Language Pair - Half Day	Y	N
LSP	Lump Sum Payout	N	N
MTP	Management Time Payout	N	N
OBL	OT Bilingual	N	N
ORC	OT RT Cert	N	N
ORN	OT RT Non Cert	N	N
OTP	Overtime Temp. Promotion - Superior Courts	N	N
SPS	Supplemental Paid Sick Leave	Y	Y
TAP	Courts - Temporary Assignment Pay	Y	Y
VRF	Interpreter Virtual Remote - Full Day	Y	N
VRH	Interpreter Virtual Remote- Half Day	Y	N
No Code (¶ 8(K)(1-3) of Salary Reso.)	Bar Association Dues	N	N
No Code(¶8(J) of Salary Reso.)	Corrections Certificate - REFER TO 419	Y	Y

- [1] This item may be includable to the limited extent that such pay was earned and payable during the member final compensation period, but was not taken during that period.
- [2] The differentials provided for in Pay Codes 365 and 366 apply to the same duties, but vary according to the date the employee began receiving it, with those started before January 10, 1994 receiving 1.5 ranges and others receiving 1.0 range.
- [3] The pensionable portion of the vacation sell back for any member may not exceed the limit that applies to any group or class or most comparable class if only one member of a class.
- Supreme Court ruling 7/80/2020 excludes codes as pensionable.** Prior to ruling, exclusion of these paycodes was stayed until July 12, 2014. Effective July 12, 2014 items were not compensation earnable. January 8, 2018 court decision made some of these compensation earnable for Tier 1 through 3 members (specifically vacation payout earnings), except for those reciprocal members (Tier 2R and 3R) starting with MCERA system on February 8, 2018, or after.
- [4]
- [5] Numeric Wage codes represent pay codes for County, Cemetery, & Solid Waste. Alpha Wage Codes represent pay codes for Courts. Numeric Wage codes representing pay codes for County and Cemetery are four digit codes, all preceded with a number "3". However, CPAS pension administration system allows three digit codes.