SAN MATEO COUNTY EMPLOYEES' RETIREMENT ASSOCIATION
RESOLUTION 12-13-12

RESOLUTION DEFINING PENSIONABLE COMPENSATION
PURSUANT TO GOVERNMENT CODE §7522.34 FOR SAN MATEO COUNTY
MOSQUITO AND VECTOR CONTROL DISTRICT MEMBERS
WHO ARE NOT SUBJECT TO GOVERNMENT CODE §31461

WHEREAS, for those San Mateo County Mosquito and Vector Control District ("District")
members who became active members on or after January 1, 2013, and who are
subject to the California Public Employees' Pension Reform Act contained in
Government Code §7522 et seq., the determination of their pensionable
compensation is governed by Government Code §7522.34; and

WHEREAS, the pensionable compensation for those District members who are subject to
Government Code §7522.34 shall be the normal monthly rate of pay or base pay
of the member paid in cash to similarly situated members of the same group or
class of employment for services rendered on a full-time basis during normal
working hours, pursuant to publicly available pay schedules; and

WHEREAS, the Board has reviewed the current pay items and has determined which of
those items are to be included in “pensionable compensation” and which items
are not to be included; and

WHEREAS, it will be necessary for this Board, from time to time, to amend its
determinations of pensionable compensation due to changes made by SanCERA
employers in their compensation schedules as well as changes in the law;
Therefore, be it

RESOLVED, that pursuant to Government Code §7522.34, the Board hereby makes the
following determinations for District members to be effective January 1, 2013, as
to what is included in “pensionable compensation” and items of remuneration
that are not included:

1. Pensionable compensation shall include:

   Regular hours worked
   Sick leave with pay
   Vacation with pay
   Personal leave with pay
   Comp time hours used as straight time
2. Pensionable compensation, at a minimum, shall not include, in any case, the following pay items.

A. The following pay codes are not included:

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<thead>
<tr>
<th>Code</th>
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<tbody>
<tr>
<td>Overtime paid</td>
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<tr>
<td>Accrued comp earned at time and one-half (OT)</td>
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<tr>
<td>Leave without pay</td>
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<tr>
<td>Accrued sick time paid out upon termination</td>
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<tr>
<td>Accrued vacation time paid out upon termination</td>
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<td>Accrued comp time paid out upon termination</td>
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B. Pursuant to Government Code §7522.34, pensionable compensation does not include the following:

1. Any compensation determined by the Board to have been paid to increase a member's retirement benefit.

2. Compensation that had previously been provided in kind to the member by the employer or paid directly by the employer to a third party other than the retirement system for the benefit of the member and which was converted to and received by the member in the form of a cash payment.

3. Any one-time or ad hoc payments made to a member.

4. Severance or any other payment that is granted or awarded to a member in connection with or in anticipation of a separation from employment, but is received by the member while employed.

5. Payments for unused vacation, annual leave, personal leave, sick leave, or compensatory time off, however denominated, whether paid in a lump sum or otherwise, regardless of when reported or paid.

6. Payments for additional services rendered outside of normal working hours, whether paid in a lump sum or otherwise.

7. Any employer-provided allowance, reimbursement, or payment, including, but not limited to, one made for housing, vehicle, or uniforms.

8. Compensation for overtime work, other than as defined in Section 207(k) of Title 29 of the United States Code.
9. Employer contributions to deferred compensation or defined contribution plans.

10. Any bonus paid in addition to the compensation described in subdivision (a) of Government Code §7522.34.

11. Any other form of compensation the Board determines is inconsistent with the requirements of subdivision §7522.34 (a).

12. Any other form of compensation that this Board determines should not be pensionable compensation.

3. Pursuant to Government Code §7522.10, whenever pensionable compensation, as defined in §7522.34, is used in the calculation of a benefit, the pensionable compensation shall be subject to the monetary limitations set forth in subdivision §7522.10.

FURTHER RESOLVED that the above listed determinations by the Board of what is included or not included in pensionable compensation, shall be in effect until such time as this Board, the Legislature or the Courts take action that as a matter of law requires a different determination.

* * * * *

Regularly passed and adopted, by the San Mateo County Employees’ Retirement Association, Board of Retirement, on December 11, 2012.

Ayes, Trustees: Agnew, Bowler, David, Hackleman, Kwan Lloyd, Spinello, Tashman

Noes, Trustees: none

Absent, Trustees: Arnott, Settles

Abstain, Trustees: none

Lauryn Agnew, Board Secretary