



**COUNTY OF TULARE  
BOARD OF RETIREMENT**

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## Tulare County Employees' Retirement Association

### Amendment to Resolution Regarding Pay Codes Included as Pensionable Income

In accordance with the provisions of the California Public Employees' Pension Reform Act of 2012 (AB340), the Board of Retirement for the Tulare County Employees' Retirement Association (TCERA) determined on November 7, 2012 those Tulare County pay codes that are to be included in "compensation earnable" for the calculation of retirement benefits paid by TCERA. The TCERA Board of Retirement is aware that new pay codes have been approved by Tulare County and that certain existing pay codes were not included in the original resolution. The existing pay codes that were not included in the original resolution were inadvertently omitted because they were classified as regular pay by the County of Tulare (County). The pay codes submitted for review included only those codes classified as additional pay. In addition, those codes used in conjunction with Workers Compensation pay were also inadvertently omitted from the original list submitted by the County. The TCERA Board of Retirement takes this action to amend the list of pay codes included in the original resolution and the previous amendment adopted October 14, 2015. The following pay codes will be included or excluded as part of compensation earnable for the purpose of calculation pension benefits for all tiers pursuant to Government Code §31461 and Government Code §7522.34:

Pay Code	Effective Date	Status	Description	Compensation Earnable
12	1/21/2018	A	Sick Leave Buy	Y
13	1/21/2018	A	Workers Compensation	Y
14	1/21/2018	A	Payroll Adjustment	N
15	1/21/2018	A	Jury Duty	Y
16	1/21/2018	A	Vacation	Y
17	1/21/2018	A	Holiday	Y
18	1/21/2018	A	Sick Leave	Y
23	1/21/2018	Not in use	Emergency Overtime	N
24	1/21/2018	Not in use	Overtime @ 0.5	N
25	1/21/2018	A	Overtime @ 1.0	N
26	1/21/2018	Not in use	Overtime @ 2.0	N
27	1/21/2018	Not in use	Emergency OT @	N
28	1/21/2018	Not in use	MTO Earned	N
29	1/21/2018	Not in use	Mandatory Time	N
32	1/21/2018	A	Call Back Minimum	N
34	1/21/2018	A	Insurance Refund	N
35	1/21/2018	A	AR 4850.4	N
36	1/21/2018	A	Shift Differential	Y
37	1/21/2018	A	On Call	N
38	1/21/2018	A	Call Back Worked	N

64	1/21/2018	A	Worker's Comp F	Y
92	5/17/2015	A	Spec Resp Unit	Y
193	6/28/2015	A	POST Intrm Cert	Y
194	3/6/2016	A	Officer In Charge	Y
401	1/1/1950	A	NT-Adv Career D	Y
402	1/1/1950	A	NT-Sr Career Dv	Y
403	1/1/1950	A	NT-Lev 3 Career	Y
404	1/1/1950	A	NT-Sr Career D2	Y
405	1/1/1950	A	NT-Lev 3 CD 2	Y
406	1/1/1950	A	NT-Spec Adv CD	Y
407	1/1/1950	A	NT-Spec Sr CD	Y
408	1/1/1950	A	NT-Spec Lev3 CD	Y
409	1/1/1950	A	NT-Spec Sr CD2	Y
410	1/1/1950	A	NT-Spec Lv3 CD2	Y
411	1/1/1950	A	NT-Out of Cls 5%	Y
412	1/1/1950	A	NT-Out of Cls 10%	Y
413	1/1/1950	A	NT-Lmt Dual Lic	Y
414	1/1/1950	A	NT-Dual License	Y
415	1/1/1950	A	NT-Mgmt Pay BOS	Y
416	1/1/1950	A	NT-Mgmt Pay Drs	Y
417	1/1/1950	A	NT-Mgmt Pay Cap	Y
418	1/1/1950	A	NT-BOS Chair	Y
419	1/1/1950	A	NT-BOS V-Chair	Y
420	1/1/1950	A	NT-Ext Clinic	N
421	1/1/1950	A	NT-Car Allowance	Y
422	1/1/1950	A	NT-Retire 30 yr	Y
423	1/1/1950	A	NT- K-9 Pay	Y
424	1/1/1950	A	NT-Detective	Y
425	1/1/1950	A	NT-Bilingual	Y
426	1/10/2016	A	NT- K-9 Feed	N
433	1/1/1950	A	NT-Bilingual 5%	Y
437	12/25/2005	A	NT-BL.50/hr	Y
439	2/10/2013	A	NT FLSA	Y
457	1/21/2018	A	Def Comp ER \$15	N
14A	1/21/2018	A	Repayment	N
16D	1/21/2018	A	Vac Donation	Y
19N	12/2/2012	A	BOS Car AllowN	Y
28A	1/21/2018	Not in use	MTO Earned GLAW	N
29A	1/21/2018	Not in use	MTO Taken GLAW	N
37A	1/21/2018	A	On Call Fire	N
45N	1/21/2018	A	Car Allow - N	N
46N	1/21/2018	A	Sick Lv Buy - N T4	N
48A	9/18/2014	A	Other Pay	N
56W	1/21/2018	A	OP Weight Watch	N
64A	1/21/2018	A	W/C FLEX CRED	Y/N Combined 10A (Y) and 22A (N)
64W	1/21/2018	A	Military War FC	N
79N	1/21/2018	A	Uniform Allow N T4	N
81A	5/18/2014	A	Ben Other Post	Y
A	1/21/2018	A	Admin Leave	Y
B	1/21/2018	A	Benefit Payoff	N
BC	1/21/2018	A	Ben Payoff Comp	N
C	1/21/2018	A	CTO	Y

CEW	1/21/2018	A	Elect Stipend	N
D18	1/21/2018	A	Def Comp ER \$15	N
D24	1/21/2018	A	Def Comp ER \$15	N
E	1/21/2018	A	Personal Holiday	Y
F	1/21/2018	A	Family Sick Leave	Y
G	1/21/2018	A	Deceased Earning	N
G1	1/21/2018	A	Deceased Earning	N
HWA	1/21/2018	A	HW Act	Y
INT	1/21/2018	A	Liq Damages	N
MNT	1/21/2018	A	Moving Non Tax	N
MOV	1/21/2018	A	Moving Tax	N
N	1/21/2018	A	Benefits Payoff	N
NTM	1/11/2015	A	Non Tax Moving	N
ODL	1/21/2018	A	Organ Don Leave	N
PAY	1/21/2018	A	Back Pay OT	N
POC	6/24/2018	A	Physician On Call	N
PST	1/21/2018	A	POST Training	N
S	1/21/2018	A	Military Leave	N
T	1/21/2018	A	Military Leave	Y
TVC	1/21/2018	A	Travel Credit C	N
TVL	1/21/2018	A	Travel	N
V	1/21/2018	A	Military War (1	N
VW	1/21/2018	A	Military War	N
W	1/21/2018	A	Holiday Worked	N

This action is intended to amend but not replace the original Retirement Board resolution dated November 7, 2012. The above listed determinations by the Board of what is included or not included in compensation earnable, as well as the action taken by the TCERA Board in the resolution dated November 7, 2012 and in the amendment to the resolution dated October 14, 2015, shall be in effect until such time as action taken by the Board or action by the Legislature or the Courts as a matter of law requires a different determination.

The foregoing action was adopted by the Board of Retirement upon a motion by Board member Pete Vander Poel, seconded by Board member Jim Young, at a regular meeting of the Board of Retirement held on July 11, 2018, by the following vote:

Ayes: Cook, Ross, Reed, Young, Watson, Crawford, Vander Poel, Taylor  
Noes: N/A  
Abstain: N/A  
Absent: Hill, Norman