



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 has been notified that a new pay code has been approved by the County of Tulare. The TCERA Board of Retirement takes this action to amend the list of pay codes included in the original resolution and the previous amendments adopted October 14, 2015, July 11, 2018, September 12, 2018, April 10, 2019, June 12, 2019, August 14, 2019, and September 25, 2019. The eligibility for compensation earnable is identified below 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
14R	11/5/2019	A	Reimbursement – Tool Allowance – Tiers 1-3	Y
14N	11/5/2019	A	Reimbursement – Tool Allowance – Tier 4	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 amendments to the resolution dated October 14, 2015, July 11, 2018, September 12, 2018, April 10, 2019, June 12, 2019, August 14, 2019, and September 25, 2019 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 Vander Poel, seconded by Board member Sampietro, at a regular meeting of the Board of Retirement held on October 23, 2019, by the following vote:

Ayes: Hill, Mauro, Reed, Watson, Crawford, Vander Poel, Sampietro  
Noes: Ross, Young  
Abstain: None  
Absent: Cook