



COUNTY OF TULARE
BOARD OF RETIREMENT

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Tulare County Employees' Retirement Association

Resolution Regarding Pay Codes Included as Pensionable Income Strathmore Public Utilities District (SPUD)

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) amends its resolution of November 7, 2012 to include the following determinations applicable to the Strathmore Public Utilities District (SPUD) as to what pay codes are and are not included in "compensation earnable" for TCERA pension and contribution calculation purposes.

The eligibility for "compensation earnable" is identified below for the purpose of calculation of pension benefits for all tiers pursuant to Government Code §31461 and Government Code §7522.34:

Pay Code	Effective Date	Status	Description	Compensation Earnable
Regular DIR	1/1/2013	A	Director Compensation	Yes
Regular Hourly	1/1/2013	A	Regular Hours Worked	Yes
Sick	1/1/2013	A	Paid Sick Leave	Yes
Regular HOL	1/1/2013	A	Paid Holiday	Yes
VAC	1/1/2013	A	Paid Vacation	Yes
VACMAN	1/1/2013	A	Paid Vacation - Manager	Yes
Regular Alarm	1/1/2013	A	Special Pay – Alarm Call	No
Overtime Alarm	1/1/2013	A	Special Pay – Alarm Call OT	No
Regular Alarm	1/1/2013	I	Special Pay – Alarm Call OT	No
Regular Bonus	1/1/2013	A	Approved Bonus	No
Regular Call	1/1/2013	A	On Call Pay	No
Overtime HOL	1/1/2013	A	Holiday OT	No
Overtime Hourly	1/1/2013	A	Overtime Pay	No
Regular LEAD	1/1/2013	I	Special Pay Stipend	No
Regular TREAS	1/1/2013	I	Special Pay – Director	No
Regular T1	1/1/2013	I	Unused Code	No

This action is intended to amend but not replace the original Retirement Board resolution dated November 7, 2012 or any subsequent amendments. The determinations by the Board of what is included or not included in compensation earnable 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 Vasquez, at a regular meeting of the Board of Retirement held on March 24, 2021 by the following vote:

Ayes:	Hill, Sampietro (voting for Cook), Hernandez, Ross, Reed, Young, Polk, Kehler, Vander Poel
Noes:	None
Abstain:	None
Absent:	Cook