



**COUNTY OF TULARE
BOARD OF RETIREMENT**

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Tulare County Employees' Retirement Association

Resolution Regarding Pay Codes Included as Pensionable Income

In accordance with the provisions of the California Public Employees' Pension Reform Act of 2012 (AB 340), the Board of Retirement for the Tulare County Employees' Retirement Association amends the resolution of November 7, 2012 to include the following determinations to be effective January 1, 2013, as to what is included in "compensation earnable" and items of remuneration that are not included for the Tulare County Superior Courts:

**TULARE COUNTY EMPLOYEES' RETIREMENT ASSOCIATION
TULARE COUNTY SUPERIOR COURTS PAY CODES INCLUDED AS COMPENSATION
EARNABLE**

Code	Description	Type	Include? Current	Include? New
R	Bereavement	Hours/Earnings	Y	Y
A	Attorney Leave	Hours/Earnings	Y	Y
B	Benefits Payout	Hours/Earnings	Y	N
C	C T O	Hours/Earnings	Y	Y
F	Family Leave	Hours/Earnings	Y	Y
T	Military Lv	Earnings	Y	Y
W	Holiday Worked	Hours/Earnings	N	N
10	Benefit\$ Tax	Earnings	Y*	Y*
13	Workers Comp Earnings	Hours/Earnings	Y	Y
14	Payroll Adj	Hours/Earnings	Y	Y
15	Jury Duty	Hours/Earnings	Y	Y
16	Vacation	Hours/Earnings	Y	Y
17	Holiday	Hours/Earnings	Y	Y
18	Sick Leave	Hours/Earnings	Y	Y
22	Benefit\$ No Tx	Earnings	N	N
25	Ot @ Straight	Hours/Earnings	N	N
26	Ot @ Double	Hours/Earnings	N	N
29	Folios/trans	Hours/Earnings	N	N
32	Call Back Min	Earnings	N	N
52	Admin Leave	Hours/Earnings	Y	Y
38	Call Back Wkd	Hours/Earnings	N	N
48	Retro Pay -Reg	Earnings	Y	Y
64	W/c Flex Cred	Earnings	Y	Y
67	Ret 30yr Mem	Earnings	Y	Y
76	Out Of Class	Earnings	Y	Y

51	Interpreter Mileage	Hours/Earnings	N	N
RG	Regular	Hours/Earnings	Y	Y
G	Vac Term Payout	Hours/Earnings	N	N
H	CTO Term Payout	Hours/Earnings	N	N
I	Sick Term Payout	Hours/Earnings	N	N
J	Vac Buy Back	Hours/Earnings	Y	N
L	CTO Buy Back	Hours/Earnings	Y	N
K	Bonus Earning	Hours/Earnings	Y	Y
53	Mgt Time Off	Hours/Earnings	Y	Y
U	Meal Reimbursement	Hours/Earnings	N	N
54	Car Allowance	Hours/Earnings	Y	N
S	Severance	Hours/Earnings	N	N
30	Furlough	Hours/Earnings	N	N
31	Salary Reduction	Hours/Earnings	Y	Y

* only taxable benefits received in the form of cash will be considered as pensionable income

The Board further determines that all of the remaining provisions of the Board's resolution of November 7, 2012, shall also apply to members employed by any plan sponsor covered by TCERA.

The foregoing amendment was adopted by the Board of Retirement upon motion of Board member Phil Cox, seconded by Board member Gail Henry, at a regular adjourned meeting of this Board held on November 28, 2012, by the following vote:

Ayes: Cox, Crawford, Wallis, Henry, Bennett, Reed, Hill, Watson, Lippincott

Noes: None

Abstain: None

Absent: Woodard