

IN THE CITY COUNCIL OF THE CITY OF SAN LEANDRO

RESOLUTION NO. 2013-099

RESOLUTION APPROVING THE CONDITIONS OF EMPLOYER PAID MEMBER CONTRIBUTIONS FOR SAN LEANDRO POLICE OFFICERS' ASSOCIATION (SLPOA) MEMBERS

WHEREAS, the City Council of the City of San Leandro has elected to pay all or a part of the normal member contributions to the California Public Employees' Retirement System (CalPERS) pursuant to California Government Code Section 20691 - Employer Paid Member Contributions (EPMC);

WHEREAS, the City Council of the City of San Leandro approved a Memorandum of Understanding with the San Leandro Police Officers Association (SLPOA) on March 18, 2013 for the period January 1, 2013 through December 31, 2015, which identifies the following conditions for member contributions to be paid by the employer;

- Effective April 1, 2013, employees must commence paying 3% of the employee contribution and the City will contribute 6%.
- Effective January 1, 2014, employees must commence paying 6% of the employee contribution and the City will contribute 3%.
- Effective January 1, 2015, employees must commence paying 9% of the employee contribution and the City will contribute 0%.
- Pursuant to the Public Employees' Pension Reform Act of 2013, employees hired after January 1, 2013 depending on previous California public agency employment are subject to specific pension formulas and employee contributions.

NOW, THEREFORE, the City Council of the City of San Leandro does RESOLVE that the conditions of Employer Paid Member Contributions for sworn employees of the San Leandro Police Officers' Association shall be as set forth above.

Introduced by Councilmember Prola and passed and adopted this 1st day of July, 2013, by the following vote:

Members of the Council:

AYES: Councilmembers Cutter, Gregory, Lee, Prola, Reed, Souza; Mayor Cassidy (7)

NOES: None (0)

ABSENT: None (0)

ATTEST: Marian Handa
Marian Handa, City Clerk

SUPPLEMENTAL MEMORANDUM OF UNDERSTANDING
BETWEEN
THE CITY OF SAN LEANDRO
AND
THE SAN LEANDRO POLICE OFFICER'S ASSOCIATION

This Supplemental Memorandum of Understanding incorporates the Agreement between the City of San Leandro and the San Leandro Police Officer's Association regarding payment of the employee retirement contribution pending completion of a comprehensive new Memorandum of Understanding.

The City shall contribute to the Public Employees' Retirement System (PERS) each pay period a portion of the employee contribution rate as established by law equal to nine percent (9%) for sworn employees represented by the Association of the employee's "compensation" as that term is administered by the Board of Administration of PERS as of the above date for employees hired prior to January 1, 2013. Effective April 1, 2013, employees shall commence paying 3% of the employee contribution and the City shall contribute 6%. Effective January 1, 2014, employees shall commence paying 6% of the employee contribution and the City shall contribute 3%. Effective January 1, 2015, employees shall commence paying 9% of the employee contribution and the City shall contribute 0%.

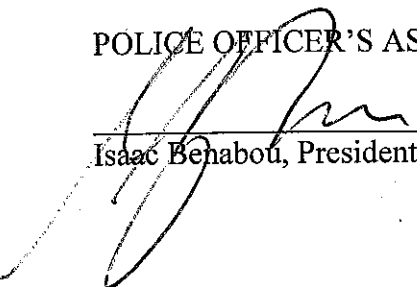
Contributions made pursuant to this section shall be reported to PERS as "employee contributions being made by the contracting agency. They shall be reported as compensation for retirement purposes. The City will not treat these contributions as compensation subject to income tax withholding unless the Internal Revenue Service or Franchise Tax Board determines that such contributions are taxable income subject to withholding.

This Supplemental Memorandum of Understanding shall be incorporated into the comprehensive Memorandum of Understanding between the City and Association for the contract period beginning January 1, 2013.

FOR THE CITY OF SAN LEANDRO


Chris Zapata, City Manager 6/19/13 Date

POLICE OFFICER'S ASSOCIATION


Isaac Benabou, President 6-17-2013 Date