

## CalPERS Reportable Compensation

### COMPENSATION (G.C. Section 20630)

Compensation is broadly defined as payment to employees for services performed during normal working hours or for time during which the employee is excused from work because of holidays, sick leave, industrial disability, (payments under Labor Code Section 4800, 4850 or Education Code Section 44043, 87042) vacation, compensatory time off or leave of absence.

#### Compensation

- Regular Hours
- Vacation
- Sick
- Holiday
- Miscellaneous hours (jury duty, bereavement, military)

### SPECIAL COMPENSATION Regulations (CCR) Section 571 (a) and (b)

Special compensation shall be limited to that which is received by a member pursuant to a labor policy or agreement to similarly situated members of a group or class of employment and is reported in addition to and separately from pay rate. Special compensation is also delineated specifically and exclusively in the Regulations adopted in the **California Code of Regulations (CCR)**.

#### Reportable Compensation

##### **Value of Employer-Paid Member Contributions (EPMC)**

Mesa Water District (District) participates in the California Public Employees' Retirement System.

Classic members, as defined by CalPERS, shall begin paying the Employee contributions to CalPERS with contributions as follows:

- One percent (1%) effective the first full pay period following adoption by Mesa Water's Board of Directors (District pays 6% and is reported as Special Compensation).
- Three and one-half percent (3.5%) effective the first full pay period following January 1, 2015 (District pays 3.5% and is reported as Special Compensation).
- Six percent (6%) effective the first full pay period following January 1, 2016 (District pays 1% and is reported as Special Compensation).
- Seven percent (7%) effective the first full pay period following January 1, 2017 (District pays 0%).

### **Educational Pay**

- Technical Certification Incentive Program – Supervisor/Confidential employees who hold one or more current and valid certification(s) above the minimum required for their job classification shall receive \$100 for each certification to be paid annually. Where the employee's job classification does not indicate a minimum certification level, the maximum annual payment will be \$100 per certificate held.
- Professional Certification Incentive Program (PCIP) awards a \$500 one-time payment to Management or Supervisory/Confidential employees who, while employed by Mesa Water®, complete an education course of study or program resulting in a college degree or relevant professional certification, which was approved in advance for the PCIP by Mesa Water's General Manager.

### **Temporary Upgrade**

Employees who are given an out-of-class temporary appointment to a higher classification will be compensated as follows: Their rate of pay will remain unchanged until after working in excess of one hundred sixty (160) hours in an out-of-class temporary appointment to a higher classification, the employee will be paid the minimum rate of the higher classification or at a rate five percent (5%) higher than their current rate, whichever is higher. In no case will employees be paid a rate in excess of the top step of the salary range for the position which they are temporarily assigned.

### **Shift Differential**

Employees who are assigned on a regular basis to shift work will be compensated an additional five percent (5%) above their normal salary for scheduled hours between the hours of 6:00 p.m. and 5:00 a.m.

### **Uniform Allowance (APPLIES TO CLASSIC MEMBERS ONLY)**

The District provides uniforms for certain classifications of employees. The monetary value of the rental and maintenance of the required uniforms shall be reported to CalPERS as Special Compensation. The District reports to CalPERS the uniform rental and maintenance costs (currently \$405.60 for field representatives and \$462.80 for supervisors) paid annually for those employees who are required to wear a uniform.