

## ARTICLE XXI RETIREMENT

### A. For employees hired on or before September 20, 1979.

1. Such employees are provided a one-fiftieth (1/50) retirement benefit formula per Section 31676.12 of the Government Code for general members and Section 31664.0 for safety members.
2. The retirement allowance will be computed on the highest one (1) year of final compensation per Government Code Section 31462.1.
3. Members' normal contribution rates shall continue to be established as provided by Section 31621.5 of the Government Code for general members and 31639.5 for safety members.
4. The County will adopt employee contribution rates equal to County contributions for full reserve funding of cost-of-living increases to retirees for all active members of the retirement system as recommended by the actuary.

### B. For employees hired on or after September 21, 1979.

1. General members will be provided a one-sixtieth (1/60) retirement benefit allowance as provided in Section 31676.1 of the Government Code.
2. Safety members will be provided a one-fiftieth (1/50) benefit formula per Section 31664.0 of the Government Code, except as provided in E. below.
3. The retirement allowance of general and safety members will be computed upon the employee's highest three (3) years of compensation per Government Code Section 31462.
4. Members' normal contribution rates shall be as provided by Government Code Section 31621 for general members and 31639.25 for safety members.
5. The County will adopt employee contribution rates equal to County contributions for full reserve funding of cost-of-living increases to retirees for all active members of the retirement system as recommended by the actuary.

### C. Members' normal cost-of-living contributions will be adjusted subsequent to and in accordance with actuarial recommendations adopted by the Retirement Board and the Board of Supervisors.

### D. Effective June 28, 2002, the retirement benefit formula for safety members in the Sheriff-Coroner Department and District Attorney's Office is provided for in Government Code Section 31664.1. Effective June 28, 2002 and

continuing through October 16, 2003, Law Enforcement Management employees shall pay an amount equal to 1.78% of their basic hourly rate for each hour paid in each pay period. Effective October 17, 2003, the 1.78% payment shall cease.

- E. Effective June 28, 2013, the County will no longer pay the employee retirement contributions normally required of general and safety members pursuant to Section 31581.1 and Section 31581.2 for Executive Managers in Group II and Group III, and for Executive Aides I and II and Executive Assistants. Effective June 28, 2013, no contract entered into by the County may permit the County to pay the employee retirement contributions normally required of general and safety members pursuant to Section 31581.1 and Section 31581.2.
- F. For Members of the Board of Supervisors and other Elected County officials:
  - 1. Effective November 5, 2013, the County will no longer pay the employee retirement contributions normally required of general and safety members pursuant to Section 31581.1 and Section 31581.2 for Members of the Board of Supervisors.
  - 2. The County will no longer pay the employee retirement contributions normally required of general and safety members pursuant to Section 31581.1 and Section 31581.2 for ~~elected, appointed, or reelected Members of the Board of Supervisors or~~ other Elected County officials who ~~begin~~ are elected, appointed, or reelected to a term beginning on or after January 1, 2015.