

File No. 111249

Committee Item No. _____

Board Item No. _____

33

COMMITTEE/BOARD OF SUPERVISORS

AGENDA PACKET CONTENTS LIST

Board of Supervisors Meeting

Date November 22, 2011

Cmte Board

- | | | |
|--------------------------|-------------------------------------|--|
| <input type="checkbox"/> | <input type="checkbox"/> | Motion |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | Resolution |
| <input type="checkbox"/> | <input type="checkbox"/> | Ordinance |
| <input type="checkbox"/> | <input type="checkbox"/> | Legislative Digest |
| <input type="checkbox"/> | <input type="checkbox"/> | Budget Analyst Report |
| <input type="checkbox"/> | <input type="checkbox"/> | Legislative Analyst Report |
| <input type="checkbox"/> | <input type="checkbox"/> | Youth Commission Report |
| <input type="checkbox"/> | <input type="checkbox"/> | Introduction Form (for hearings) |
| <input type="checkbox"/> | <input type="checkbox"/> | Department/Agency Cover Letter and/or Report |
| <input type="checkbox"/> | <input type="checkbox"/> | MOU |
| <input type="checkbox"/> | <input type="checkbox"/> | Grant Information Form |
| <input type="checkbox"/> | <input type="checkbox"/> | Grant Budget |
| <input type="checkbox"/> | <input type="checkbox"/> | Ethics Form 126 |
| <input type="checkbox"/> | <input type="checkbox"/> | Subcontract Budget |
| <input type="checkbox"/> | <input type="checkbox"/> | Contract/Agreement |
| <input type="checkbox"/> | <input type="checkbox"/> | Award Letter |
| <input type="checkbox"/> | <input type="checkbox"/> | Application |
| <input type="checkbox"/> | <input type="checkbox"/> | Correspondence |

OTHER

(Use back side if additional space is needed)

<input type="checkbox"/>	<input type="checkbox"/>	_____
<input type="checkbox"/>	<input type="checkbox"/>	_____
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Completed by: Andrea Ausberry Date November 17, 2011

Completed by: _____ Date _____

An asterisked item represents the cover sheet to a document that exceeds 25 pages.
The complete document is in the file.

1 [Employer Pickup - Pre-Tax Payroll Deduction Plan for Service Credit Purchases (Contribution
2 Code 14)]

3 **Resolution authorizing the City and County of San Francisco to implement pre-tax**
4 **payroll deduction plan for all employees in CalPERS, pursuant to the Internal Revenue**
5 **Code §414(h)(2).**
6

7 WHEREAS, The Board of Administration of the California Public Employees'
8 Retirement System (CalPERS) at the April 1996 meeting approved a pre-tax payroll deduction
9 plan for service credit purchases under Internal Revenue Code (IRC) §414(h)(2); and
10

11 WHEREAS, The City and County of San Francisco has the authority to implement the
12 provisions of IRC §414(h)(2) and has determined that even though implementation is not
13 required by law, the tax benefit offered by this section should be provided to those employees
14 who are members of CalPERS; and,

15 WHEREAS, The City and County of San Francisco has elected to participate in the
16 pre-tax payroll deduction plan for all employees in the CalPERS Coverage Groups; now,
17 therefore be it

18 RESOLVED, That the City and County of San Francisco has implement the provisions
19 of IRC §414(h)(2) by making employee contributions for service credit purchases pursuant to
20 the California State Government Code on behalf of its employees who are members of
21 CalPERS and who have made a binding irrevocable election to participate in the pre-tax
22 payroll deduction plan. "Employee contributions" shall mean those contributions reported to
23 CalPERS which are deducted from the salary of employees and are credited to individual
24 employee accounts for service credit purchases, thereby resulting in tax deferral of employee
25 contributions; and, be it

1 FURTHER RESOLVED, That the contributions made by the City and County of San
2 Francisco to CalPERS, although designated as employee contributions, are being paid by the
3 City and County of San Francisco in lieu of contributions by the employees who are members
4 of CalPERS; and, be it

5 FURTHER RESOLVED, That the employees shall not have the option of choosing to
6 receive the contributed amounts directly instead of having them paid by the City and County
7 of San Francisco to CalPERS; and, be it

8 FURTHER RESOLVED, That the City and County of San Francisco shall pay to
9 CalPERS the contributions designated as employee contributions from the same source of
10 funds as used in paying salary, thereby resulting in tax deferral of employee contributions;
11 and, be it

12 FURTHER RESOLVED, That the governing body of the City and County of San
13 Francisco shall participate in and adhere to requirements and restrictions of the pre-tax payroll
14 deduction plan by reporting pre-tax payroll deductions when authorized by CalPERS for those
15 employees of the CalPERS Coverage Groups who have elected to participate in this plan.
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INTRODUCTION FORM

By a member of the Board of Supervisors or the Mayor

Time Stamp or
Meeting Date

I hereby submit the following item for introduction:

- 1. For reference to Committee: _____
An ordinance, resolution, motion, or charter amendment
- 2. Request for next printed agenda without reference to Committee
- 3. Request for Committee hearing on a subject matter
- 4. Request for letter beginning "Supervisor _____ inquires..."
- 5. City Attorney request
- 6. Call file from Committee
- 7. Budget Analyst request (attach written motion).
- 8. Substitute Legislation File Nos.
- 9. Request for Closed Session
- 10. Board to Sit as A Committee of the Whole
- 11. Question(s) submitted for Mayoral Appearance before the BOS on _____

Please check the appropriate boxes. The proposed legislation should be forwarded to the following:

- | | |
|---|--|
| <input type="checkbox"/> Small Business Commission | <input type="checkbox"/> Youth Commission |
| <input type="checkbox"/> Ethics Commission | <input type="checkbox"/> Planning Commission |
| <input type="checkbox"/> Building Inspection Commission | |

Note: For the Imperative Agenda (a resolution not on the printed agenda), use a different form.]

Sponsor(s): Sean R. Elsbernd

Subject: Employer Pickup Resolution Pre-Tax Payroll Deduction Plan for Service Credit Purchases

The text is listed below or attached:

Signature of Sponsoring Supervisor: _____

For Clerk's Use Only:

111249