

1 AN ORDINANCE AMENDING THE SAN FRANCISCO ADMINISTRATIVE CODE BY
2 AMENDING SECTION 16.29-5 AND ADDING 16.61-4.

3 Note: Additions or substitutions are indicated by underscore type;
4 deletions are indicated by ((Double Parenthesis)).

5 Be it ordained by the People of the City and County of San Francisco:

6 Section 1. Chapter 16, San Francisco Administrative Code is hereby amended to read
7 as follows:

8 **SEC. 16.29-5. DEFINITIONS — CITY.** City shall mean “City and County of
9 San Francisco”, the “San Francisco Unified School District” or the “San Francisco Community
10 College District”.

11 **SEC. 16.61-4 PRE-TAX TREATMENT OF BUY BACKS.** Notwithstanding any other
12 provision of law, the City may pick-up, for the sole purposes of deferring income taxes thereon,
13 as authorized by the Internal Revenue Code (26 U.S.C.A. Sec. 414(h)(2)) and the Revenue and
14 Taxation Code (Section 17501) as amended from time to time, any payroll deductions that may
15 be required to be paid into the Retirement System for redeposits, shortages, and prior service,
16 including but not limited to temporary service, public service, military service and representative
17 service. The picked-up amounts, although designated as members’ contributions, shall be paid
18 by the member’s employer directly to the Retirement System in lieu of contributions by the
19 member. The contributions picked-up by the City shall be treated for all purposes, other than
20 taxation, in the same manner and to the same extent as members' contributions made prior to
21 the operative date of this section. The Retirement Board shall have the power to establish
22 rules setting forth the procedures necessary to collect contributions for redeposits, shortages
23 and prior service on a pre-tax basis and to satisfy the requirements of Internal Revenue Code
24 (26 U.S.C.A. Sec. 414(h)(2)) and the Revenue and Taxation Code (Section 17501), as
25 amended from time to time. The member must agree to and sign an irrevocable payroll
authorization on a form furnished by the Retirement System. After making the irrevocable

Supervisor Michael Yaki
BOARD OF SUPERVISORS

1 payroll election, the member shall not have the option of choosing to receive the amounts
2 directly instead of having them paid by the employer to the Retirement System. A member
3 may not terminate the irrevocable payroll authorization before completion of the payments or
4 termination of employment. The effective date for the commencement of this pick-up shall
5 not be earlier than the later of 30 days following the Mayor's approval of this ordinance or the
6 date this ordinance is put into effect.

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8 APPROVED AS TO FORM:

9 LOUISE H. RENNE, City Attorney

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12 By: *Dan Maguire*
13 DAN MAGUIRE
14 Deputy City Attorney

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Supervisor Michael Yaki
BOARD OF SUPERVISORS



City and County of San Francisco

City Hall
1 Dr. Carlton B. Goodlett Place
San Francisco, CA 94102-4689

Tails Ordinance

File Number: 990045

Date Passed:

Ordinance amending Administrative Code Section 16.29-5 and adding Section 16.61-4 concerning pre-tax treatment of buy backs.

May 17, 1999 Board of Supervisors — PASSED ON FIRST READING

Ayes: 8 - Ammiano, Becerril, Bierman, Katz, Leno, Newsom, Teng, Yaki

Absent: 3 - Brown, Kaufman, Yee

May 24, 1999 Board of Supervisors — FINALLY PASSED

Ayes: 10 - Ammiano, Becerril, Bierman, Brown, Kaufman, Leno, Newsom, Teng, Yaki, Yee

Absent: 1 - Katz

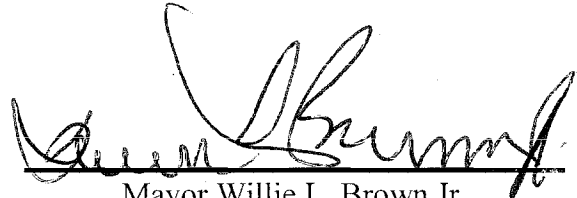
File No. 990045

I hereby certify that the foregoing Ordinance was FINALLY PASSED on May 24, 1999 by the Board of Supervisors of the City and County of San Francisco.

JUN 2 1999

Date Approved


Gloria L. Young
Clerk of the Board

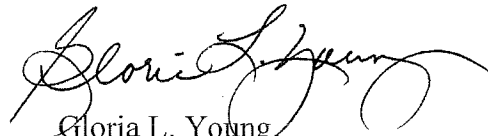

Mayor Willie L. Brown Jr.

File No. 990443

Ordinance No.148-99

ERRATA

To correct upper left side of page 1, correcting File No. from "990433" to File No. "990443".



Gloria L. Young
Clerk of the Board
July 19, 1999