

Date: October 21, 2026
To: Board of Retirement
From: Doris Rentschler, Executive Director
Subject: Resolutions 2026-05 (not subject to Public Employees' Pension Reform Act (PEPRA)) and 2026-06 (subject to PEPRA) Defining Compensation Pursuant to Government Code §31461 and §7522.34

Recommended Action:

Adopt Resolutions 2026-01 and 2026-02 defining compensation for employees pursuant to Government Code §31461 for members not subject to PEPRA and §7522.34 for members subject to PEPRA.

Fiscal and Financial Impacts:

There are no fiscal impacts from adopting these resolutions.

Strategic Plan Importance and Risk Assessment:

Not applicable.

Background and Discussion:

Going back to at least 2012, Pay Code 370 Voluntary Time Off was omitted from the Board resolutions. Staff missed identifying this code the last time pay code resolutions were audited and updated to add missing codes. This code is used when an employee wishes to take voluntary time off. The corresponding pay code created for exempt employees was added to the Pay Code Resolutions in March 2024.

These resolutions are being updated to include existing Pay Code 370 Voluntary Time Off. Like the exempt code, this pay is non-pensionable for both pre-PEPRA and PEPRA members.

New Pay Code	For Status	Includible For non-PEPRA	Includible For PEPRA
370	Non-Exempt Employees	No	No

Attachment(s):

1. Resolution 2026-05 Defining Compensation for Members Subject to Government Code §31461 – pre-PEPRA
2. Resolution 2026-06 Defining Compensation for Members Subject to Government Code §7522.3 - PEPRA