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# Butte County Mosquito and Vector Control District

## POLICY MANUAL

**POLICY TITLE:** Retirement, Unemployment Insurance, Deferred Compensation  
**POLICY NUMBER:** 7090

**7090.1 Retirement:** The District will participate in the California Public Employee's Retirement System (CalPERS). Participation is required for all permanent employees who are employed 20 or more hours per week or as specified in the District contract with California Public Employees Retirement System. The original contract is found at page 24-5 of the official minutes, and is subject to amendment by the Retirement System Board of Control.

**7090.2 District contribution:** The District amended its CalPERS Retirement Plan to implement 2.5% @ 55 plan, using average compensation for the highest 3 years of service, in accordance with PERS rules and regulations for all employees who are employed for 20 or more hours per week or as specified in the District Contract with CalPERS who were employed on or before December 31, 2012. The District will fund the required employer's contribution of said plan. The employee will fund the amount of the employee's contribution.

**7090.2.1** All employees hired on or after January 1, 2013, will be subject to AB 340 and the Pension Reform Act. Miscellaneous CalPERS members will have CalPERS retirement with terms of 2% @ 62 plan, using the average compensation for the highest 3 years of service in accordance with CalPERS rules and regulations for all employees who are employed for 20 or more hours or as specified in the District's contract with CalPERS and in accordance with state law. The District will fund the required employer's contribution of said plan. The employee will fund the required amount of the employee's contribution.

**7090.3 Unemployment Insurance:** The District is required by law to provide unemployment insurance coverage for its employees. The District has elected to participate in the program provided by the State of California.

**7090.4 Deferred Compensation:** In order to provide a means for participation in a deferred compensation plan for all permanent employees, the District will act as the Signatory on Deferred Compensation plans.