

EXAMPLE 1: "A one-time payment off the salary schedule of \$500.00 for employees .5 FTE or more (\$250 for employees less than .5 FTE) for those employees in paid status as of October 12, 2014."
[Ratified October 12, 2014]

Employment Agreement Contents

1. Was the written agreement adopted by the governing board in a public meeting? Yes.
2. Who will receive payment? Employees in paid status on 10/12/14
3. How is payment amount determined? \$500 for .5+ FTE, \$250 for >.5 FTE
4. When is the amount earned and payable? Presumed to be October 2014, based on eligibility criteria and ratification date.

CalSTRS

Reporting

- Earned Service Period: **October 2014**
- Non-Creditable for PEPRA Members (2% at 62), coded on payroll as 99-9-9.
- Creditable to DBS for Classic Members (2% at 60), coded on payroll as 71-0-6 with October service period dates (10/1/14 – 10/31/14).

Penalties & Interest

- To avoid penalties and interest, payment must be included on the October STRS report.
- The October STRS report includes the following payrolls: **October End of Month or November 10th**
- November 10th becomes the latest this off-schedule payment can be paid without triggering P&I.

CalPERS

Reporting

- Earned Service Period: **October 2014**
- Non-Creditable for PEPRA Members (2% at 62), coded on payroll as 99-9-9.
- Creditable for Classic Members (2% at 55), coded on payroll as 08-X-6 with October service period dates (10/1/14 – 10/31/14).

EXAMPLE 2: "A one-time payment off the salary schedule of \$500.00 for employees .5 FTE or more (\$250 for employees less than .5 FTE) for those employees in paid status as of October 12, 2014 **will be paid in November 2014 pay period.**" [Ratified October 12, 2014]

Employment Agreement Contents

1. Was the written agreement adopted by the governing board in a public meeting? Yes.
2. Who will receive payment? Employees in paid status on 10/12/14
3. How is payment amount determined? \$500 for .5+ FTE, \$250 for >.5 FTE
4. When is the amount earned and payable? November 2014, as specified.

CalSTRS

Reporting

- Earned Service Period: **November 2014**
- Non-Creditable for PEPRA Members (2% at 62), coded on payroll as 99-9-9.
- Creditable to DBS for Classic Members (2% at 60), coded on payroll as 71-0-6 with November service period dates (11/1/14 – 11/30/14).

Penalties & Interest

- To avoid penalties and interest must be included on the November STRS report.
- The November STRS report includes the following payrolls: **November End of Month or December 10th**
- December 10th becomes the latest this off-schedule payment can be paid without triggering P&I.
- In addition, the payment cannot be reported prior to November, so the 11/17 SPECM payroll is the earliest payroll on which it can be processed.

CalPERS

Reporting

- Earned Service Period: **November 2014**
- Non-Creditable for PEPRA Members (2% at 62), coded on payroll as 99-9-9.
- Creditable for Classic Members (2% at 55), coded on payroll as 08-X-6 with November service period dates (11/1/14 – 11/30/14).

EXAMPLE 3: "Unit members in active status on January 10th, 2015 will be entitled to receive a one-time off salary schedule payment equal to 1% of their annual contract salary, payable in the January 2015 pay period." [Ratified November 26, 2013]

Employment Agreement Contents

1. Was the written agreement adopted by the governing board in a public meeting? Yes.
2. Who will receive payment? Employees in active status on 1/10/15
3. How is payment amount determined? 1% of employee's annual contract salary
4. When is the amount earned and payable? January 2015, as specified.

CalSTRS

Reporting

- Earned Service Period: **January 2015**
- Non-Creditable for PEPRA Members (2% at 62), coded on payroll as 99-9-9.
- Creditable to DBS for Classic Members (2% at 60), coded on payroll as 71-0-6 with January service period dates (1/1/15 – 1/31/15).

Penalties & Interest

- To avoid penalties and interest must be included on the January STRS report.
- The January STRS report includes the following payrolls: **January End of Month or February 10th**.
- February 10th becomes the latest this off-schedule payment can be paid without triggering P&I.
- In addition, the payment cannot be reported prior to January, so the 1/16 SPECM payroll is the earliest payroll on which it can be processed.

CalPERS

Reporting

- Earned Service Period: **January 2015**
- Non-Creditable for PEPRA Members (2% at 62), coded on payroll as 99-9-9.
- Creditable for Classic Members (2% at 55), coded on payroll as 08-X-6 with January service period dates (1/1/15 – 1/31/15).

EXAMPLE 4: "2014-2015 School Year: For active unit members a non-precedent setting, one-time, lump sum, off-schedule payment of 2% (prior to any ongoing salary adjustments) of existing salary schedule, paid by February 2015." [Ratified November 26, 2013]

Employment Agreement Contents

1. Was the written agreement adopted by the governing board in a public meeting? Yes.
2. Who will receive payment? Presumed to be any unit member active during the 2014-2015 school year.
3. How is payment amount determined? 2% of employee's annual contract salary (presumed to use 2014-2015 salary schedules, not the salary schedule in existence at the time of ratification).
4. When is the amount earned and payable? Presumed to be ratable over all months of service in 2014-2015, until paid. (e.g. September 1, 2014 – January 31, 2015).

CalSTRS

Reporting

- Earned Service Period: **September 1, 2014 – January 31, 2015** (if employee starts in September and receives payment by February 10th, 2015).
- Non-Creditable for PEPRA Members (2% at 62), coded on payroll as 99-9-9.
- Creditable to DBS for Classic Members (2% at 60), coded on payroll as 71-0-6 with service period dates (9/1/14 – 1/31/15).

Penalties & Interest

- Only the portion of the payment allocated to the January service period will be excluded from the penalties and interest assessment if included on the January STRS report (paid by 2/10/15).
- There will be penalties and interest assessed on each of the service periods on a ratable basis from the point at which each month's STRS report and contributions were due. (i.e. September portion is 4 months late, October is 3 months late, etc.)

CalPERS

Reporting

- Earned Service Periods: **September 2014, October 2014, November 2014, December 2014, and January 2015** (CalPERS does not allow for date range reporting of special compensation – earnings are to be reported as earned, on a month-by-month basis).
- Non-Creditable for PEPRA Members (2% at 62), coded on payroll as 99-9-9.
- Creditable for Classic Members (2% at 55), coded on payroll as 08-X-6 with separate pay lines for September 2014, October 2014, November 2014, December 2014, and January 2015 service period dates.4404