



# RESOLUTION No. 12-452

## OF THE BOARD OF SUPERVISORS OF THE COUNTY OF NEVADA

### RESOLUTION FOR PAYING AND REPORTING THE VALUE OF EMPLOYER PAID MEMBER CONTRIBUTIONS (GENERAL AND PROFESSIONAL BARGAINING UNITS)

WHEREAS, California Government Code section 20691 authorizes the Board of Supervisors of the County of Nevada (Governing Body) to implement an Employer Paid Member Contribution (EPMC) retirement benefit pursuant to Government Code Section 20636(c) (4); and,

WHEREAS, the Governing Body has written Memorandums of Understanding with the General and Professional Bargaining Units which specifically provides for the normal member retirement contributions to be paid by the employer, and reported as additional compensation; and,

WHEREAS, in order to implement Government section 20691, the Governing Body is required to adopt a Resolution to commence paying and reporting the value of said Employer Paid Member Contributions (EPMC); and,

WHEREAS, on June 14, 2011, the Governing Body adopted Resolution 11-262 for paying and reporting the value of employer paid member contributions for Miscellaneous Retirement Plan members; and,

WHEREAS, the Governing Body now desires to amend Resolution 11-262 to ensure consistency with its adopted Memorandums of Understanding for the General and Professional Bargaining Units; and,

WHEREAS, the Governing Body has identified certain conditions for the purpose of its election to pay EPMC for its General and Professional Bargaining Units.

NOW, THEREFORE, BE IT RESOLVED by the Board of Supervisors of the County of Nevada that the County of Nevada elects to pay and report the value of EPMC for the General and Professional Bargaining Units, as follows:

1. The EPMC benefit shall apply to the following employees of the Miscellaneous Retirement Plan: employees who are members of the 2.7% @ 55 retirement tier who are covered by the General and Professional Units (Covered Employees).
2. The EPMC benefit shall consist of paying 4% of the normal contributions as EPMC, and reporting the same percent (value) of compensation earnable, as additional compensation, effective July 8, 2012.
3. The EPMC benefit shall cease to be effective as of July 6, 2013. The normal member contribution of 8% shall be paid fully by Covered Employees beginning July 7, 2013.

BE IT FURTHER RESOLVED that any provisions of Resolution 11-262 inconsistent herewith are amended and superseded by this Resolution as of the effective date of this Resolution.

PASSED AND ADOPTED by the Board of Supervisors of the County of Nevada at a regular meeting of said Board, held on the 23<sup>rd</sup> day of October, 2012, by the following vote of said Board:

Ayes: Supervisors Nathan Beason, Edward Scofield, Terry Lamphier, Hank Weston, and Ted S. Owens.

Noes: None.

Absent: None.

Abstain: None.

ATTEST:

DONNA LANDI  
Clerk of the Board of Supervisors

By: Donna Landi

Ted S. Owens  
Ted S. Owens, Chair