

Sonoma County Office of Education
Business Services

EXTERNAL PAYROLL AND FINANCE UPDATES

DBUG MEETING: April 28, 2022

New Team Member in External Payroll & Finance

Jing Liu started April 18, 2022 – Please start including Jing on all emails you would normally send to Christy Arend, JLiu@scoe.org (707) 524-2954

Forms updated on SCOE website

<https://www.scoe.org/pub/htdocs/fiscal-forms.html>

Please use the most up to date forms on the website, below are a few that have been updated recently

- Check Status Request Form
- Electronic Deposit Form and Instructions
- LEA Payroll Certification Form
- Manual Payroll Request Form
- Wire Transfer Request Form

CalSTRS Compliance - Months paid vs. Month earned

It is extremely important to review contracts and calendars each fiscal year to make sure your LEA is in compliance with Ed Code. It is **required** that a member be paid in each month that they perform creditable work – **Per Ed Code: 22119.3**

https://leginfo.legislature.ca.gov/faces/codes_displaySection.xhtml?sectionNum=22119.3.&lawCode=EDC

1. If a member performs creditable service over a 10-month period, but there is a contractual agreement to pay that member over a 12-month period, the employer can report the member's contributions over the 12-month period, in line with the contractual agreement.
 - ❖ Employees can be paid over more months; the LEA just needs to make sure that the employees are being paid in each month that they perform creditable service
2. If a class of employees' contract reads they shall be paid over a 10-month period (August-May), but the employees are working in June, the compensation is creditable for 2% at 60, but **not creditable** for 2% at 62.
 - ❖ Employees cannot be paid over less months than they actually worked
 - ❖ Employees must be paid in each month that they perform creditable service
 - ❖ If an audit was performed and a LEA is out of compliance, it would **invalidate the creditable earnings for the entire fiscal year for the 2% at 62 members**

[Per Education Code section 22119.3](#) (Information straight from a CalSTRS workshop)

[Creditable compensation must be:](#)

- ❖ Paid each pay period in which creditable service is performed for that position
- ❖ Paid in cash by an employer
- ❖ Paid to all in the class of employees
- ❖ Paid according to a publicly available written contract or agreement

[CalPERS Circular 200-025-22 – Expiration of Governor’s Executive Order](#) (See attached)

Effective April 1, 2022, the following post-retirement requirements will no longer be suspended and will apply to all CalPERS retirees:

- ❖ 180-day waiting period
- ❖ 60-day bona fide separation in service
- ❖ 960-hour per fiscal year work limit
- ❖ Limitation that a retired annuitant may only be appointed to a vacant position once under Government Code 21221

180-Day - A retiree who was approved to return to work prior to the completion of their 180-day wait period under the governor’s executive orders with a [start date prior to April 1, 2022](#) will be allowed to work until June 30, 2022. In order to keep this retiree past June 30, 2022, your LEA needs a valid exception (Non-COVID related) to continue employment.

- *Please note the County Office of Education is the governing body responsible for approving appointments under this requirement*

60-Day Bona Fide Separation - A CalPERS retired annuitant hired by your LEA on or after April 1, 2022, who retired before their normal retirement age, must have a bona fide separation in service and wait 60 days before returning to work even if there is a valid exception. There also cannot be a pre-determined agreement for the member to return to work for the employer after retirement.

960-Hour – Effective April 1, 2022 the 960-hour work limitation is reinstated. For retirees who started working prior to April 1, 2022, the hours will begin to count on or after April 1, 2022.

Appointment to vacant position once – Effective April 1, 2022 this requirement will end. Extension must be completed prior to April 1, 2022 if there was a plan to keep the retiree in this position longer. If the appointment was extended, the retiree must vacate the position by June 30, 2022.

CalSTRS Employer Directive 2022-04 ([See attached](#))

On February 25, 2022 Governor Newsom issued **Executive Order N-4-22**. This order allows for the continuation of suspensions.

KEY NOTES:

- ❖ **Annual Post Retirement Earnings Limit Suspended** through June 30, 2022 for retirees who returned during the period of July 1, 2021 – March 31, 2022
- ❖ **180 Day Separation from Service Suspended** through June 30, 2022 for retirees who returned to work during the period of July 1, 2021 – March 31, 2022 (*retirees must have attained normal retirement age, 60 or 62 based on their retirement formula*)
- ❖ **SR1897 Form** – the submission of the SR1897 form is not required as long as the retiree started working before April 1, 2022
 - If a LEA would like to extend the separation from service period for these retirees into 2022-23 for these employees, they must obtain governing body approval and **submit the SR1897 form along with a board resolution**
 - <https://forms.calstrs.com/CalSTRSOnlineFormRequestWebUI/Root/Pages/OpenAttachment.aspx?FormId=65240341-593d-4b43-82a6-b6ccfbad2889>

CalPERS Webinars – see CalPERS Circular [Attached](#) (All webinars are 10:00AM – 11:00AM)

REGISTRATION:

<https://www.calpers.ca.gov/page/education-center/employer-education/post-retirement-employment-webinars>

- ❖ April 28, 2022 - What You Need to Know About CalPERS Retirees and the Expiration of the Executive Orders Related to COVID-19
- ❖ May 25, 2022 - Working After Retirement: Rehired Annuitants, Benefit Reductions
- ❖ July 27, 2022 – Get the Facts About Worker Classification
- ❖ September 1, 2022 – What you need to know about hiring CalPERS retirees
- ❖ December 15, 2022 – Post-Retirement Employment Hot Topics

CalPERS Employer Contribution Rate Approved for 2022-23

The 2022-23 contribution rate for CalPERS was approved on April 18, 2022 See [attached](#) Fiscal Report from School Services of California

	Actual	Projected				
	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28
Employer Contribution Rate	25.37%	25.20%	24.60%	23.70%	22.60%	22.60%

- ❖ **NEW:** Public Employee’s Pension Reform Act(PEPRA, 2013 or later) school members will be subject to a 1.00% increase from their current contribution of 7.00%. This makes a **total contribution of 8.00%** of their salary starting July 1, 2022.
- ❖ For school members not subject to PEPRA(classic members prior to 2013), they will continue to pay the 7.00% contribution rate.

Fund 08 – Student Activity Special Revenue (ASB)

Reminder - If your LEA is set up to ONLY record ASB transactions in ESCAPE using Fund 08, please do not process payments or deposits out of this fund

- ❖ See SCOE BIZ from May 2021 regarding GASB 84
 - [https://www.scoe.org/files/21-19 SCOE Biz May 2021.pdf](https://www.scoe.org/files/21-19_SCOE_Biz_May_2021.pdf)
- ❖ Fund 08 was created in ESCAPE to fulfill the GASB 84 requirement of tracking ASB revenues and expenses
- ❖ Most LEAs hold their ASB accounts at an outside banking institution and strictly use Fund 08 in Escape for tracking purposes
- ❖ Reminder – LEAs need to do a **manual edit** to change the cash object from 9110 to object 9120(Cash in bank). As no cash can hit Fund 08.



California Public Employees' Retirement System
P.O. Box 942715 | Sacramento, CA 94229-2715
888 CalPERS (or 888-225-7377) | TTY: (877) 249-7442
www.calpers.ca.gov

Membership

Circular Letter

March 22, 2022

Circular Letter: 200-025-22

Distribution: IV, V, VI, X, XII, XVI

To: All Employers
Subject: Expiration of Provisions of Governor's Executive Orders Related to COVID-19

Purpose

The purpose of this Circular Letter is to provide information regarding the expiration of specified provisions in Executive Orders N-25-20, N-35-20, N-84-20, N-12-21, and N-3-22, effective April 1, 2022, and its impact to the post-retirement employment requirements for California Public Employees' Retirement System (CalPERS) retired annuitants.

Background

On February 25, 2022, Governor Newsom issued Executive Order N-4-22 to phase out provisions of COVID-19 related executive orders put in place since March 2020 to help facilitate a coordinated response and ensure the state could quickly and efficiently respond to the effects of the pandemic. This executive order states that specified provisions in the above referenced orders will expire after **March 31, 2022**. As a result, the post-retirement employment requirements for retired annuitants will resume April 1, 2022.

Summary of Impacts

Effective April 1, 2022, the following post-retirement requirements will no longer be suspended and will apply to all CalPERS retired annuitants:

- 180-day wait period after retirement
- 60-day bona fide separation in service
- 960-hour per fiscal year work limit

- Limitation that a retired annuitant may only be appointed to a vacant position once under Government (Gov.) Code section 21221(h)

All other post-retirement employment requirements continue to remain in effect, and you should monitor your retired annuitants' employment pursuant to those rules.

180-Day Wait Period Exception

Any CalPERS retired annuitant hired by your agency on or after April 1, 2022 is subject to the 180-day break in service requirement unless a valid exception applies.

A retired annuitant approved to return to work prior to the completion of their 180-day wait period under Executive Order N-12-21 or N-3-22 with a start date prior to April 1, 2022 will be allowed to work until June 30, 2022. If it is determined the retired annuitant's service is needed beyond June 30, 2022, and they are within their 180-day wait period, your agency needs a valid exception (non-COVID-19 related) to continue their employment. If there is not a valid exception, they must separate from employment on June 30, 2022. If an exception is not pursued, they may wait the additional time to satisfy the 180-day waiting period and return as a retired annuitant pursuant to the law.

Approvals needed by your agency's governing body must be approved before July 1, 2022 for the retired annuitant to continue employment.

School Employers

The County Office of Education is the governing body responsible for approving appointments under this requirement. School district appointments must be approved by the County Office of Education to be considered valid for the 180-day wait exception.

State Employers

Appointments must be approved by the Department of Human Resources (CalHR) to be valid. For employees of the California State University, the Trustees of the California State University must approve the appointment to be valid.

To ensure compliance for all your retired annuitants, we recommend you identify all retired annuitants that have been employed as part of the executive orders related to COVID-19. This may help expedite approvals needed for the retired annuitant to continue employment.

Bona Fide Separation in Service

A CalPERS retired annuitant hired by your agency on or after April 1, 2022 who retired before their normal retirement age must have a bona fide separation in service and wait 60 days before returning to work even if there is a valid exception to the 180-day wait period.

As part of the bona fide separation requirement, there cannot be a predetermined agreement between the employer and the member prior to retirement to return to work for the employer after retirement. The pre-determined agreement requirement has never been lifted and continues to remain in effect. You can verify a member's or retired annuitant's normal retirement age in myCalPERS or by contacting our office.

Work Hour Limitation

Effective April 1, 2022, the 960-hour work limitation (per fiscal year) will be reinstated for all retired annuitants. For retired annuitants employed prior to April 1, 2022, to ensure adequate staffing under the executive orders, the hours worked on and after April 1, 2022 will begin to count toward the 960-hour limit. These hours will be counted along with any hours worked in the fiscal year under any appointment not covered by the executive orders.

As of July 1, 2022, each retired annuitant will be able to work 960 hours for the new fiscal year. CalPERS will continue to monitor the hours worked for retired annuitants and send communication to the retired annuitants and employers to confirm when a violation is found.

Appointment to Vacant Positions

On December 14, 2020, Governor Newsom issued Executive Order N-84-20, an update to Executive Order N-25-20, regarding working after retirement rules. The limitation that a retired annuitant may only be appointed once to a vacant position pursuant to Gov. Code section 21221(h) was suspended as it applied to retired annuitants engaged in mitigating the effects of the COVID-19 pandemic.

Effective April 1, 2022, the suspension of this requirement will end. If a retired annuitant is employed in one of these positions and the appointment needs to be extended, you may extend the retired annuitant's appointment. However, the extension must be completed prior to April 1, 2022. If a retired annuitant's appointment is extended prior to April 1, 2022, the retired annuitant must vacate the position by June 30, 2022, and you must find a replacement for that position. Another retired annuitant may fill that position if all the post-retirement employment requirements have been met.

On April 1, 2022, the requirements of Gov. Code section 21221(h) will be fully reinstated, and a retired annuitant can only be appointed once to an interim/vacant position. Any reappointments or extensions will be considered a second appointment and will be a violation of the post-retirement employment rules.

Continued Compliance

You must continue to enroll and report retired annuitants to CalPERS. The remaining working after retirement provisions in the Public Employees' Retirement Law and Public Employees'

Pension Reform Act of 2013 will continue to apply before and after the expiration date of April 1, 2022, including:

- Compensation for the appointment shall not exceed the maximum monthly base salary paid to other employees performing comparable duties as listed on a publicly available pay schedule divided by 173.333 to equal an hourly rate.
- A retired annuitant shall not receive any benefit, incentive, compensation in lieu of benefits, or other form of compensation in addition to the hourly pay rate.

You should monitor all current and future retired annuitants based on these requirements. If you have questions or need assistance with the post-retirement employment rules, review the [employer reference guides](#) on the CalPERS website.

Until March 31, 2022, you can continue to send notifications for public agencies and school retired annuitants to the [CalPERS' Executive Order Review mailbox](#) and to [CalHR's California State of Emergency mailbox](#) for state retired annuitants.

CalPERS will send notifications regarding the changes to the post-retirement employment requirements to all retired annuitants that have been identified as working under these executive orders.

Questions

If you have any questions, call our CalPERS Customer Contact Center at **888 CalPERS** (or **888-225-7377**).

Renee Ostrander, Chief
Employer Account Management Division



California State Teachers' Retirement System
Executive Office
PO Box 15275
Sacramento, CA 95851-0275
800-228-5453

March 11, 2022

TO: All County Superintendents of Schools
District Superintendents of Schools
Charter School Administrators
Community College Districts
Other Employing Agencies

FROM: Cassandra Lichnock
Chief Executive Officer

SUBJECT: Employer Directive 2022-04
Supersedes Employer Directive 2021-01
Executive Order N-12-21
Executive Order N-3-22
Executive Order N-4-22

PURPOSE

This employer directive is intended to inform employer of Executive Order N-4-22 and how it impacts provisions of previously implemented Executive Orders N-3-22 and N-12-21.

SCOPE

This directive contains information for county superintendents of schools, K-12 school districts, charter schools and community college districts that employ retired members of the Defined Benefit (DB) Program.

DISCUSSION

On August 16, 2021, Governor Newsom issued **Executive Order N-12-21**, which, amongst other provisions, allows for a streamlined exemption process for the 180-calendar day separation-from-service requirement. This Executive Order waived the requirement that the governing body adopt a resolution authorizing a retired DB member to be exempt from the limitation under subdivision (a) of Education Code section 24214.5 and that the resolution be submitted to CalSTRS. **Executive Order N-4-22** terminates this streamlined exemption process effective February 25, 2022.

On January 11, 2022, Governor Newsom issued **Executive Order N-3-22**, which, amongst other provisions, allows school districts, county offices of education and charter schools temporary flexibility to hire substitutes and retired DB members during the state of emergency. This order is effective January 11, 2022, and applies to all compensation earned for the performance of retired member activities from July 1, 2021, to March 31, 2022.

On February 25, 2022, Governor Newsom issued **Executive Order N-4-22**, which, amongst other provisions, allows for the continuation of suspensions under Paragraphs 5 and 6 of Executive Order N-3-22 through the remainder of the 2021-22 school year for those that met requirements of those provisions prior to March 31, 2022.

Executive Order N-3-22 states in part:

1. The temporary flexibilities authorized through this Order shall apply to a school district, county office of education, or charter school only if the school district superintendent, county superintendent of schools, or charter school leader, or such officials' designee, makes a written finding, which shall be signed by the official or designee and retained and made available to any member of the public upon request, that temporary staffing flexibility will support the school district, county office of education, or charter school in maintaining in-person services for students despite staffing shortages caused by the Omicron-driven rise in COVID-19 cases.

The provisions of Executive Order N-3-22 are applicable to K-12 school districts, county offices of education and charter schools only if the employer makes a written finding, signed by the official or designee and retained and made available to any member of the public upon request, that temporary staffing flexibility will support the school district, county office of education or charter school in maintaining in-person services for students despite staffing shortages caused by the Omicron-driven rise in COVID-19 cases.

Executive Order N-3-22 does not apply to community college districts.

TEMPORARY SUBSTITUTES

Executive Order N-3-22 states in part:

2. For the purposes of providing emergency substitute teaching services as authorized by Title 5, California Code of Regulations section 80025(b), temporary certificates may be issued pursuant to Education Code section 44332(a) without regard to whether the recipient has a pending credential or permit application or has made the statement under oath required by that section, and any contrary requirements of section 44332(a) are hereby suspended through March 31, 2022. All applicants receiving temporary certificates pursuant to section 44332(a) must meet the remaining eligibility requirements in section 80025 and all requirements of Education Code section 44332.6.
3. The limitations in California Code of Regulations, Title 5, sections 80025.1(c) and 80025.3(a) and (b), as modified via Section 47 of Assembly Bill 167, Chapter 252, Statutes of 2021, on the duration for which substitute teachers can be assigned to a single general education assignment are extended to no more than 120 days through March 31, 2022.
4. The requirement under Education Code 46300 and any related statute or regulation that students be under the direct supervision of a certificated employee of a school district or county office of education for calculating average daily attendance for apportionment is

suspended for each day, or portion thereof, that a student teacher is assigned to a classroom without the supervision of a credentialed teacher through March 31, 2022.

These provisions of the Executive Order establish that K-12 school districts, county offices of education and charter schools can employ staff who acquire temporary certificates pursuant to Education Code section 44332(a) and meet the remaining eligibility requirements outlined above. K-12 school districts, county offices of education and charter schools will need to work with the Commission on Teacher Credentialing to ensure staff meet the proper requirements to be issued temporary certificates.

If an individual is hired according to these provisions and performs creditable service pursuant to Education Code section 22119.5, that individual should be treated like any other certificated employee who is performing creditable service and should be given the ability to permissively elect membership with CalSTRS (form ES 350), or the retirement system election (form ES 372) when applicable.

Please note if the individual hired according to these provisions who performs creditable service pursuant to Education Code section 22119.5 chooses not to permissively elect membership in the CalSTRS DB Program, their service should be reported to CalSTRS as non-member (Member Code 2), and their service should be monitored for mandatory membership thresholds.

ANNUAL POSTRETIREMENT EARNINGS LIMIT

For employers that created the written finding per Paragraph 1 of Executive Order N-3-22, please follow the directions below:

Executive Order N-3-22 states in part:

5. The post-retirement compensation limitations in subdivisions (d), (f), and (g) of Education Code section 24214 are suspended for compensation earned during the 2021-22 school year through March 31, 2022.

Executive Order N-4-22, Paragraph 16, subdivision b states:

b. Paragraph 5. Any compensation earned by a retired member during the 2021-22 school year pursuant to this provision prior to its termination shall not count toward the post-retirement compensation limits under Education Code section 24214, subdivisions (d), (f), and (g);

The annual postretirement earnings limit is suspended for those retired DB members who returned to work during the period of July 1, 2021, through March 31, 2022, in a K-12 school district, county office of education or charter school. Therefore, any retired DB member, regardless of age, can perform retired member activities and will have the annual postretirement earnings limit suspended for the entire 2021-22 school year, as long as they returned to work during the period of July 1, 2021, through March 31, 2022.

Retired DB members who initially return to retired member activities on or after April 1, 2022, will be subject to the annual postretirement earnings limit of \$48,428 for the 2021-22 school year.

As a reminder, the annualized rate of pay for retired member activities must not be less than the minimum, or exceed the maximum, paid by the employer to other employees performing comparable duties.

Because Executive Order N-3-22 does not apply to community college districts, the 2021-22 annual postretirement earnings limit applies to retired DB members performing retired member activities at a community college district.

180-CALENDAR DAY SEPARATION-FROM-SERVICE REQUIREMENT

For employers that created the written finding per Paragraph 1 of Executive Order N-3-22, please follow the directions below:

Executive Order N-3-22 states in part:

6. For a retired member that has attained the normal retirement age at the time the compensation was earned, the post-retirement compensation limitations and procedural requirements in subdivisions (a) through (g) of Education Code section 24214.5 are suspended for compensation earned during the 2021-22 school year through March 31, 2022.

Executive Order N-4-22, Paragraph 16, subdivision c states:

c. Paragraph 6. Any retired member who meets normal retirement age and returned to service pursuant to this provision prior to its termination shall be able to remain in service through the end of the 2021-22 school year notwithstanding any limitation that would otherwise apply pursuant to Education Code section 24214.5, subdivisions (a) through (g);

The 180-calendar day separation-from-service requirement is suspended for retired DB members who have attained normal retirement age (60 years of age, or 62 years of age for a member subject to the California Public Employees' Pension Reform Act of 2013), for the 2021-22 school year, as long as they returned to work during the period of July 1, 2021, through March 31, 2022. Therefore, a retired DB member who has attained normal retirement age can be hired to perform retired member activities and earn compensation for that service immediately after retirement with no impact to their retirement benefit as long as they are returning to a K-12 school district, county office of education or charter school. The suspension of the separation-from-service requirement for these retired DB members will sunset June 30, 2022.

The following criteria no longer applies if the compensation is earned during the 2021-22 school year, as long as the retired DB member returned to work during the period of July 1, 2021, through March 31, 2022:

- The appointment is necessary to fill a critically needed position and must be filled before the retired DB member's 180-calendar day separation-from-service period has passed since the member's most recent retirement date.
- The termination of employment of the retired DB member with the employer must not be the basis for the need to acquire the services of the member.
- The retired DB member must not have received a retirement incentive or any financial inducement to retire from any public employer.
- The retired DB member must not begin performing retired member activities until CalSTRS receives all required documentation.

Due to the adjustments above, the submission of the SR1897 form is not required for this period through March 31, 2022, for retired DB members returning to work at a K-12 school district, county office of education or charter school.

If the retired DB member's 180-calendar day separation-from-service period extends into the 2022-23 school year and they would like to continue to be exempt from the separation-from-service requirement, you must obtain governing body approval and submit the SR1897 form along with the board resolution.

There is no exemption to the separation-from-service requirement for a retired DB member who has not attained normal retirement age, and subdivisions (a) and (h) of Education Code section 24214.5 remain in effect for these members.

Executive Order N-3-22 does not suspend any other Education Codes, including subdivision (h) of Education Code section 22714. This section requires CalSTRS to revoke the two years of service credit earned through the CalSTRS Retirement Incentive Program if the retired DB member returns to work within five years in any capacity with the same employer that offered the incentive.

For employers not covered under Executive Order N-3-22, please follow the directions below:

Executive Order N-3-22 does not apply to community college districts or those K-12 school districts, county offices of education or charter schools that did not create the written finding pursuant to Paragraph 1 of Executive Order N-3-22. Therefore, the 180-calendar day separation-from-service requirement applies to retired DB members returning to retired member activities with those employers.

Pursuant to Executive Order N-4-22, the streamlined process for separation-from-service requirement exemption requests under Executive Order N-12-21 is terminated. Effective February 25, 2022, the original process for separation-from-service requirement exemption

requests under Education Code section 24214.5 is effective. Employers are required to obtain governing body approval and also submit the board resolution with the SR1897 form to CalSTRS prior to the retired DB member beginning the retired member activities. Please refer to Employer Directive 2022-03 for this process.

SUMMARY OF REQUIRED ACTIONS

When hiring employees who have acquired temporary certificates:

- ✓ Provide those employees with the Permissive Election (ES 350) and Retirement System Election (ES 372), when applicable.
- ✓ Report service to CalSTRS using Member Code 1 or 2, and monitor for mandatory membership thresholds as necessary.

In accordance with Education Code section 22461, upon retaining the services of a retired DB member either as an employee of an employer, an employee of a third party or an independent contractor, including as a consultant, within the California public school system, the employer is required to:

- ✓ Notify the retired DB member of all earnings limits and the retirement incentive employment restrictions, if applicable.
- ✓ Maintain accurate records of the retired DB member's earnings.
- ✓ Report those earnings to the retired DB member and to CalSTRS monthly, using Member Code 2 and Assignment Code 61, regardless of the method of payment or the fund from which the payments were made. For community college districts and those employers that did not create the written finding pursuant to Paragraph 1 of Executive Order N-3-22, utilize the exemption process to the 180-day separation-from-service requirement period outlined in Employer Directive 2022-03.

CalSTRS will host an employer Question and Answer session on Executive Order N-4-22 on Thursday, March 17 from 1-2pm. Please email EmployerTraining@CalSTRS.com to obtain your registration link.

For questions regarding how Executive Orders N-12-21, N-3-22 and N-4-22 apply to school employers and CalSTRS retired members, please contact us at Postretirement@CalSTRS.com



California Public Employees' Retirement System
P.O. Box 942715 | Sacramento, CA 94229-2715
888 CalPERS (or 888-225-7377) | TTY: (877) 249-7442
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Announcements

Circular Letter

April 22, 2022

Circular Letter: 200-029-22

Distribution: IV, V, VI, X, XII, XVI

To: All CalPERS Employers
Subject: Hiring CalPERS Retirees: Post-Retirement Employment Webinars

Purpose

The purpose of this Circular Letter is to provide information about the 2022 Post-Retirement Employment webinars.

Webinar Topics

Join the Membership and Post-Retirement Employment Determinations Team for discussions on a variety of topics relating to post-retirement employment such as how to lawfully employ CalPERS retirees, reporting and tracking retired annuitant hours, and what you need to know regarding the expiring executive orders issued during the COVID-19 pandemic. The webinar dates and topics are listed below. All webinars are scheduled from 10:00 to 11:00 a.m.

Date	Title
April 28, 2022	What You Need to Know About CalPERS Retirees and the Expiration of the Executive Orders Related to COVID-19
May 25, 2022	Working After Retirement: Rehired Annuitants, Benefit Reductions
July 27, 2022	Get the Facts About Worker Classification
September 1, 2022	What You Need to Know About Hiring CalPERS Retirees
December 15, 2022	Post-Retirement Employment Hot Topics

Registration

Visit the [Post-Retirement Employment Webinars](#) page to register for a webinar. The link and handouts will be provided to registrants prior to the event.

Questions

If you have any questions, email the [Membership and Post-Retirement Employment Determinations Team](#). You may also call our CalPERS Customer Contact Center at **888 CalPERS** (or **888-225-7377**).

Renee Ostrander, Chief
Employer Account Management Division

FISCAL REPORT

PUBLIC EDUCATION'S POINT OF REFERENCE FOR MAKING EDUCATED DECISIONS

CalPERS Approves Employer Contribution Rates for 2022-23



BY CHARLENE QUILAO

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posted April 21, 2022

As reported in our April 2022 *Fiscal Report* article, "[CalPERS Set to Adopt 2022-23 Employer Contribution Rate](#)," the California Public Employees' Retirement System (CalPERS) Board, on April 18, 2022, approved the staff recommendation to set the 2022-23 employer contribution rate at 25.37% and corresponding contribution rates as follows:

	Actua l	Projected				
	2022- 23	2023- 24	2024- 25	2025- 26	2026- 27	2027- 28
Employer Contribution Rate	25.37 %	25.20 %	24.60 %	23.70 %	22.60 %	22.60 %

These current rates should be used for local educational agencies and will be included in the next version of the School Services of California Inc.'s Financial Projection Dashboard, to be prepared with the 2022-23 May Revision Budget.

In terms of the member contribution rates, the 2022-23 Board-approved contribution rate for the Public Employees' Pension Reform Act (PEPRA) school members will be subject to a 1.00% increase from their current contribution of 7.00%, for a total of 8% of their salary. This rate increase will become effective on July 1, 2022. For school members not subject to PEPRA (i.e., classic members), they are required by statute to continue to pay 7.00% of their salary.