Attachment 1
County Proposal No. 1
AFSCME, LOCAL 512
AFSCME Local 512 (Section 28)
Presented on: November 15, 2011
Originally Presented on: November 15, 2011

SECTION 28 – RETIREMENT CONTRIBUTION

28.1 Contribution. Effective on December 1, ~~July 1,~~ 2011, ~~the County will no longer pay any part of the employees' retirement contributions pursuant to Government Code section 31581.1. E~~employees are responsible for the payment of one hundred percent (100%) ~~eighty percent (80%) one hundred percent (100%)~~ of the employees' basic retirement benefit contributions determined annually by the Board of Retirement of the Contra Costa County Employees' Retirement Association without the County paying any part of the employees' contribution. ~~Pursuant to Government Code Section 31581.1, the County will continue to pay twenty fifty (50) percent (20%) of the employee's basic retirement benefit contributions determined annually by the Board of Retirement. normally required of employees. Such County payments shall continue for the duration of this MOU, and shall terminate thereafter.~~ Employees are also ~~shall be~~ responsible for the payment of the employees' contributions to ~~for~~ the retirement cost of living program as determined annually by the Board of Retirement, ~~of the Contra Costa County Employees' Retirement Association~~ without the County paying any part of the employees' contributions ~~share~~. ~~The County will pay the remaining one-half (½) of the retirement cost-of-living program contribution.~~ Except as provided in section 28.3 (Safety Employees Retirement) subsection A, the ~~The~~ County is responsible for one hundred percent (100%) of the employer's retirement contributions determined annually by the Board of Retirement.

~~The wage and retirement benefit provisions for safety employees represented by AFSCME Local 512 expire September 30, 2006.~~

~~**28.2 Tier III**. Subject to the enactment of enabling legislation amending the 1937 Employees' Retirement Act to allow such election, the County will permit certain Tier II employees to elect a Tier III Retirement Plan under the following conditions:~~

~~A. The County and the Labor Coalition must agree on the wording of the legislation and both parties must support the legislation.~~

~~B. Except for disability, all benefit rights, eligibility for and amounts of all other benefit entitlements for Tier III, from and after the date of implementation, shall be the same as Tier I. The disability benefits for Tier III shall be the same as the current Tier II disability provisions.~~

~~C. The amount of the employee's required retirement contribution shall be established by the County Employees' Retirement Association and shall be based on the employee's age at entry into the retirement system.~~

~~D. Employees represented by the Labor Coalition and its member employee organizations (herein referred to as 'Labor Coalition') enrolled in Tier II who have attained five (5) years of retirement credited service as of the effective date of the enabling legislation shall have a six (6) month period after such date to make a one time irrevocable election of the Tier III Retirement Plan expressed herein subject to action by the Board of Supervisors to implement the Plan. Thereafter, employees represented by the Labor Coalition enrolled in Tier II who have attained five (5) years of retirement credited service shall have a ninety (90) day period to make a one time irrevocable election of the Tier III Retirement Plan expressed herein.~~

~~E. 1. The County's employer contributions and subvention of employee contributions for Labor Coalition employees electing Tier III which exceed those which would be required for Tier II membership shall:~~

~~a. be funded by reducing the general wage increase agreed upon to be effective October 1, 1997, and the pay equity amounts attributable thereto, by a percentage sufficient to reduce the County's wage obligation by three ($3) million dollars per year; and the general wage increase of all employees represented by the Labor Coalition shall be reduced accordingly; and~~

~~b. in the event the County's costs attributable to the creation and operation of Tier III exceed $3 million per year or the County Employees' Retirement Association's actuaries determine in future years that the County's retirement costs have increased and that the increase is attributable to the creation of Tier III and/or the impact of Tier III on the County's retirement costs, such increase shall be funded by reducing the general wage increase(s) agreed upon in future years, and the pay equity amounts attributable thereto, to the extent that future wage increases are granted; and the general wage increase(s) of all employees represented by the Labor Coalition shall be reduced accordingly; and~~

~~c. in the event the County's costs attributable to the Tier III Retirement Plan are less than three (3) million dollars per year, the difference shall be divided by twelve (12) and each twelfth shall be augmented by an amount equal to the County's common pooled fund interest which would have accrued if one twelfth had been invested in the first month of the past year, two twelfths in the second month of the past year and so forth; and~~

~~d. any savings to the County resulting from the creation and operation of Tier III shall be used to offset future County retirement cost increases attributable to the creation and operation of Tier III; and~~

~~e. County savings shall be held in an account by the Auditor-Controller which is invested in the County's common pooled fund and will accrue interest accordingly. The County will report yearly to the Labor Coalition on a) the beginning account balance, b) the interest earned, c) expenditures from the account to cover increased costs resulting from the Tier III Retirement Plan, and d) the ending account balance.~~

~~2. Any increased costs to the County, due to Tier III participation by employees not represented by the Labor Coalition, shall not be funded by reduction of general wage increases otherwise due to the employees represented by the Labor Coalition.~~

~~3. Subject to the provisions expressed above, any and all additional employer and County-paid employee contributions which exceed the sum of the County's legally required contributions under Tier II shall be recovered by reducing general wage increases to the employees represented by the Labor Coalition.~~

~~4. Any disputes regarding cost or savings shall be subject to binding arbitration upon demand of the Labor Coalition or the County.~~

~~F. 1. The enabling legislation shall provide that the Tier III Retirement Plan may be implemented only by an ordinance enacted by the Board of Supervisors.~~

~~1. Board of Supervisors' action to implement the Tier III Retirement Plan shall be taken not earlier than seven (7) months after the effective date of the legislation plus thirty (30) days after an~~

~~actuarial report on the County cost of the Plan is received by the County, provided that before enactment of the ordinance, the Labor Coalition has not notified the County in writing that a one percent (1%) wage increase shall be implemented by the County effective October 1, 1997, without interest, in lieu of implementation of the Tier III Retirement Plan.~~

~~G. The establishment of the Tier III Retirement Plan pursuant to the terms of this Memorandum of Understanding shall be subject to approval by the Board of Retirement of the Contra Costa County Employees' Retirement Association.~~

~~H. In the event the County is prevented from implementing the Tier III Retirement Plan for any reason on or before the termination date of this MOU, the agreement of the parties regarding a Tier III Retirement Plan shall expire and a one percent (1%) lump sum wage increase shall be implemented by the County within sixty (60) days after the determination that Tier III cannot be implemented or as soon thereafter as practicable for the period covering October 1, 1997 through such termination date, without interest, in lieu of the Tier III Retirement Plan.~~

~~Effective October 1, 2002, Tier 2 of the retirement plan shall be eliminated and all employees in Tier 2 of the retirement plan shall be placed in Tier 3.~~

~~Employees in Tier 2 with ten (10) or more years of County/District service, will be eligible to participate in the County's buy back program. Employees may replace Tier 2 benefits with Tier 3 benefits as follows:~~

~~1. Employee buys back two (2) years, County will buy back one (1) year for a total of three (3) years of buyback.~~

~~2. Employee buys back four (4) years, County will buy back two (2) years for a total of six (6) years of buyback.~~

~~3. Employee buys back six (6) years, County will buy back three (3) years for a total of nine (9) years of buyback.~~

~~The opportunity to replace Tier II benefits with Tier III benefits, as set forth above, ends on August 1, 2009.~~

Attachment 1
COUNTY MOD PROPOSAL NO. 1
COALITION UNION – AFSCME, Local 2700 (Section 19)
Retirement Contribution
Presented on: November 17, 2011
Originally Presented on: November 15, 2011

SECTION 19 – RETIREMENT CONTRIBUTION

19.1 Contribution. Effective on December 1, 2011 ~~July 1, 2011,~~ ~~the County will no longer pay any part of the employees' retirement contributions pursuant to Government Code section 31581.1.~~ ~~E~~employees are responsible for the payment of one hundred percent (100%) ~~eighty percent (80%)~~ ~~one hundred percent (100%)~~ of the employees' basic retirement benefit contributions determined annually by the Board of Retirement of the Contra Costa County Employees' Retirement Association without the County paying any part of the employees' contribution. ~~Pursuant to Government Code Section 31581.1, the County will continue to pay twenty fifty (50) percent (20%) of the employee's basic retirement benefit contributions determined annually by the Board of Retirement. normally required of employees. Such County payments shall continue for the duration of this MOU, and shall terminate thereafter.~~ Employees are also ~~shall be~~ responsible for the payment of the employees' contributions to ~~for~~ the retirement cost of living program as determined annually by the Board of Retirement, ~~of the Contra Costa County Employees' Retirement Association~~ without the County paying any part of the employees' contributions ~~share~~. ~~The County will pay the remaining one-half (½) of the retirement cost-of-living program contribution~~The County is responsible for one hundred percent (100%) of the employer's retirement contributions determined annually by the Board of Retirement.

~~**19.2 Tier III.** Subject to the enactment of enabling legislation amending the 1937 Employees' Retirement Act to allow such election, the County will permit certain Tier II employees to elect a Tier III Retirement Plan under the following conditions:~~

~~a. The County and the Labor Coalition must agree on the wording of the legislation and both parties must support the legislation.~~

~~b. Except for disability, all benefit rights, eligibility for and amounts of all other benefit entitlements for Tier III, from and after the date of implementation, shall be the same as Tier I. The disability benefits for Tier III shall be the same as the current Tier II disability provisions.~~

~~c. The amount of the employee's required retirement contribution shall be established by the County Employees' Retirement Association and shall be based on the employee's age at entry into the retirement system.~~

~~d. Employees represented by the Labor Coalition and its member employee organizations (herein referred to as 'Labor Coalition') enrolled in Tier II~~

~~who have attained five (5) years of retirement credited service as of the effective date of the enabling legislation shall have a six (6) month period after such date to make a one time irrevocable election of the Tier III Retirement Plan expressed herein subject to action by the Board of Supervisors to implement the Plan. Thereafter, employees represented by the Labor Coalition enrolled in Tier II who have attained five (5) years of retirement credited service shall have a ninety (90) day period to make a one time irrevocable election of the Tier III Retirement Plan expressed herein.~~

~~The County's employer contributions and subvention of employee contributions for Labor Coalition employees electing Tier III which exceed those which would be required for Tier II membership shall:~~

~~a. be funded by reducing the general wage increase agreed upon to be effective October 1, 1997, and the pay equity amounts attributable thereto, by a percentage sufficient to reduce the County's wage obligation by three ($3) million dollars per year; and the general wage increase of all employees represented by the Labor Coalition shall be reduced accordingly; and~~

~~b. in the event the County's costs attributable to the creation and operation of Tier III exceed $3 million per year or the County Employees' Retirement Association's actuaries determine in future years that the County's retirement costs have increased and that the increase is attributable to the creation of Tier III and/or the impact of Tier III on the County's retirement costs, such increase shall be funded by reducing the general wage increase(s) agreed upon in future years, and the pay equity amounts attributable thereto, to the extent that future wage increases are granted; and the general wage increase(s) of all employees represented by the Labor Coalition shall be reduced accordingly; and~~

~~c. in the event the County's costs attributable to the Tier III Retirement Plan are less than $3 million per year, the difference shall be divided by twelve and each twelfth shall be augmented by an amount equal to the County's common pooled fund interest which would have accrued if one twelfth had been invested in the first month of the past year, two twelfths in the second month of the past year and so forth; and~~

~~d. any savings to the County resulting from the creation and operation of Tier III shall be used to offset future County retirement cost increases attributable to the creation and operation of Tier III; and~~

~~e. County savings shall be held in an account by the Auditor-Controller which~~

~~is invested in the County's common pooled fund and will accrue interest accordingly. The County will report yearly to the Labor Coalition on a) the beginning account balance, b) the interest earned, c) expenditures from the account to cover increased costs resulting from the Tier III Retirement Plan, and d) the ending account balance.~~

~~Any increased costs to the County, due to Tier III participation by employees not represented by the Labor Coalition, shall not be funded by reduction of general wage increases otherwise due to the employees represented by the Labor Coalition.~~

~~Subject to the provisions expressed above, any and all additional employer and County-paid employee contributions which exceed the sum of the County's legally required contributions under Tier II shall be recovered by reducing general wage increases to the employees represented by the Labor Coalition.~~

~~Any disputes regarding cost or savings shall be subject to binding arbitration upon demand of the Labor Coalition or the County.~~

~~The enabling legislation shall provide that the Tier III Retirement Plan may be implemented only by an ordinance enacted by the Board of Supervisors.~~

~~Board of Supervisors' action to implement the Tier III Retirement Plan shall be taken not earlier than seven (7) months after the effective date of the legislation plus thirty (30) days after an actuarial report on the County cost of the Plan is received by the County, provided that before enactment of the ordinance, the Labor Coalition has not notified the County in writing that a one percent (1%) wage increase shall be implemented by the County effective October 1, 1997, without interest, in lieu of implementation of the Tier III Retirement Plan.~~

~~The establishment of the Tier III Retirement Plan pursuant to the terms of this Memorandum of Understanding shall be subject to approval by the Board of Retirement of the Contra Costa County Employees' Retirement Association.~~

~~In the event the County is prevented from implementing the Tier III Retirement Plan for any reason on or before the termination date of this MOU, the agreement of the parties regarding a Tier III Retirement Plan shall expire and a one percent (1%) lump sum wage increase shall be implemented by the County within sixty (60) days after the determination that Tier III cannot be implemented or as soon thereafter as practicable for the period covering October 1, 1997 through such termination date, without interest, in lieu of the Tier III Retirement Plan.~~

Attachment 1

COUNTY MOD PROPOSAL NO. 1
COALITION UNION – AFSCME, Local 2700 (Section 19)
Retirement Contribution
Presented on: November 17, 2011
Originally Presented on: November 15, 2011

~~Effective October 1, 2002, Tier 2 of the retirement plan shall be eliminated and all employees in Tier 2 of the retirement plan shall be placed in Tier 3.~~

~~Employees in Tier 2 with ten (10) or more years of County/District service will be eligible to participate in the County's buy back program. Employees may replace Tier 2 benefits with Tier 3 benefits as follows:~~

1. ~~Employee buys back two (2) years, County will buy back one (1) year for a total of three (3) years of buyback.~~

2. ~~Employee buys back four (4) years, County will buy back two (2) years for a total of six (6) years of buyback.~~

3. ~~Employee buys back six (6) years, County will buy back three (3) years for a total of nine (9) years of buyback.~~

~~The opportunity to replace Tier II benefits with Tier III benefits, as set forth above, ends on August 1, 2009.~~

Date: _______________

Contra Costa County: *(Signature / Printed Name)*	**Coalition Union – AFSCME 2700:** *(Signature / Printed Name)*
_______ / _______	_______ / _______
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_______ / _______	_______ / _______

SECTION 27 – RETIREMENT CONTRIBUTION

27.1 Contribution. Effective on December 1, 2011 ~~July 1, 2011,~~ ~~the County will no longer pay any part of the employees' retirement contributions pursuant to Government Code section 31581.1.~~ ~~E~~employees are responsible for the payment of one hundred percent (100%) ~~eighty percent (80%)~~ ~~one hundred percent (100%)~~ of the employees' basic retirement benefit contributions determined annually by the Board of Retirement of the Contra Costa County Employees' Retirement Association without the County paying any part of the employees' contribution. ~~Pursuant to Government Code Section 31581.1, the County will continue to pay twenty fifty (50) percent (20%) of the employee's basic retirement benefit contributions determined annually by the Board of Retirement. normally required of employees. Such County payments shall continue for the duration of this MOU, and shall terminate thereafter.~~ Employees are also ~~shall be~~ responsible for the payment of the employees' contributions to ~~for~~ the retirement cost of living program as determined annually by the Board of Retirement, ~~of the Contra Costa County Employees' Retirement Association~~ without the County paying any part of the employees' contributions ~~share~~. ~~The County will pay the remaining one-half (½) of the retirement cost-of-living program contribution.~~ Except as provided in section 27.3 (Safety Employees Retirement) subsection A, the ~~The~~ County is responsible for one hundred percent (100%) of the employer's retirement contributions determined annually by the Board of Retirement.

~~The wage and retirement benefit provisions for safety employees represented by Contra Costa County Employees' Association Local One expire September 30, 2006.~~

~~**27.2 Tier III.** Subject to the enactment of enabling legislation amending the 1937 Employees' Retirement Act to allow such election, the County will permit certain Tier II employees to elect a Tier III Retirement Plan under the following conditions:~~

~~A. The County and the Labor Coalition must agree on the wording of the legislation and both parties must support the legislation.~~

~~B. Except for disability, all benefit rights, eligibility for and amounts of all other benefit entitlements for Tier III, from and after the date of implementation, shall be the same as Tier I. The disability benefits for Tier III shall be the same as the current Tier II disability provisions.~~

~~C. The amount of the employee's required retirement contribution shall be established by the County Employees' Retirement Association and shall be based on the employee's age at entry into the retirement system.~~

~~D. Employees represented by the Labor Coalition and its member employee organizations (herein referred to as "Labor Coalition") enrolled in Tier II who have attained five (5) years of retirement credited service as of the effective date of the enabling legislation shall have a six (6) month period after such date to make a one time irrevocable election of the Tier III Retirement Plan expressed herein subject to action by the Board of Supervisors to implement the Plan. Thereafter, employees represented by the Labor Coalition enrolled in Tier II who have attained five (5) years of retirement credited service shall have a ninety (90) day period to make a one time irrevocable election of the Tier III Retirement Plan expressed herein.~~

~~The County's employer contributions and subvention of employee contributions for Labor Coalition employees electing Tier III which exceed those which would be required for Tier II membership shall:~~

~~A. Be funded by reducing the general wage increase agreed upon to be effective October 1, 1997, and the pay equity amounts attributable thereto, by a percentage sufficient to reduce the County's wage obligation by $3 million dollars per year; and the general wage increase of all employees represented by the Labor Coalition shall be reduced accordingly; and~~

~~B. In the event the County's costs attributable to the creation and operation of Tier III exceed $3 million per year or the County Employees' Retirement Association's actuaries determine in future years that the County's retirement costs have increased and that the increase is attributable to the creation of Tier III and/or the impact of Tier III on the County's retirement costs, such increase shall be funded by reducing the general wage increase(s) agreed upon in future years, and the pay equity amounts attributable thereto, to the extent that future wage increases are granted; and the general wage increase(s) of all employees represented by the Labor Coalition shall be reduced accordingly; and~~

~~C. In the event the County's costs attributable to the Tier III Retirement Plan are less than $3 million per year, the difference shall be divided by twelve (12) and each twelfth (12th) shall be augmented by an amount equal to the County's common pooled fund interest which would have accrued if one (1) twelfth (12th) had been invested in the first month of the past year, two (2) twelfths (12ths) in the second month of the past year and so forth; and~~

~~D. Any savings to the County resulting from the creation and operation of Tier III shall be used to offset future County retirement cost increases attributable to the creation and operation of Tier III; and~~

~~E. County savings shall be held in an account by the Auditor-Controller which is invested in the County's common pooled fund and will accrue interest accordingly. The County will report yearly to the Labor Coalition on a) the beginning account balance, b) the interest earned, c) expenditures from the account to cover increased costs resulting from the Tier III Retirement Plan, and d) the ending account balance.~~

~~Any increased costs to the County, due to Tier III participation by employees not represented by the Labor Coalition, shall not be funded by reduction of general wage increases otherwise due to the employees represented by the Labor Coalition.~~

~~Subject to the provisions expressed above, any and all additional employer and County-paid employee contributions which exceed the sum of the County's legally required contributions under Tier II shall be recovered by reducing general wage increases to the employees represented by the Labor Coalition.~~

~~Any disputes regarding cost or savings shall be subject to binding arbitration upon demand of the Labor Coalition or the County.~~

~~The enabling legislation shall provide that the Tier III Retirement Plan may be implemented only by an ordinance enacted by the Board of Supervisors.~~

~~Board of Supervisors' action to implement the Tier III Retirement Plan shall be taken not earlier than seven (7) months after the effective date of the legislation plus thirty (30) days after an actuarial report on the County cost of the Plan is received by the County, provided that before enactment of the ordinance, the Labor Coalition has not notified the County in writing that a one percent (1%) wage increase shall be implemented by the County effective October 1, 1997, without interest, in lieu of implementation of the Tier III Retirement Plan.~~

~~The establishment of the Tier III Retirement Plan pursuant to the terms of this MOU shall be subject to approval by the Board of Retirement of the Contra Costa County Employees' Retirement Association.~~

~~In the event the County is prevented from implementing the Tier III Retirement Plan for any reason on or before the termination date of this MOU, the agreement of the parties regarding a Tier III Retirement Plan shall expire and a one percent (1%) lump sum wage increase shall be implemented by the County within sixty (60) days after the determination that Tier III cannot be implemented~~

~~or as soon thereafter as practicable for the period covering October 1, 1997 through such termination date, without interest, in lieu of the Tier III Retirement Plan.~~

~~Effective October 1, 2002, Tier 2 of the retirement plan shall be eliminated and all employees in Tier 2 of the retirement plan shall be placed in Tier 3.~~

~~The County agrees to permit employees in the Hazardous Materials Specialists and the Airport Operations Specialists classifications to participate in the Tier II Buy-Back Program for a six (6) month period from the date the MOU is adopted by the Board of Supervisors.~~

~~Employees in the above classifications with ten (10) or more years of County/District service may replace Tier II benefits with Tier III benefits as follows:~~

1. ~~Employee buys back two (2) years, County will buy back one (1) year for a total of three (3) years of buyback.~~

2. ~~Employee buys back four (4) years, County will buy back two (2) years for a total of six (6) years of buyback.~~

3. ~~Employee buys back six (6) years, County will buy back three (3) years for a total of nine (9) years of buyback.~~

~~The opportunity to replace Tier II benefits with Tier III benefits, as set forth above, ends on August 1, 2009.~~

Attachment 1
COUNTY PROPOSAL NO. 1
COALITION UNION – CSB Site Supervisor Unit
Section 28 - Retirement Contribution
Presented on: November 17, 2011
Originally Presented on: November 15, 2011

SECTION 28 – RETIREMENT CONTRIBUTION

28.1 Contribution. Effective on December 1, 2011, ~~July 1, 2011,~~ ~~the County will no longer pay any part of the employees' retirement contributions pursuant to Government Code section 31581.1. E~~employees are responsible for the payment of one hundred percent (100%) ~~eighty percent (80%)~~ ~~one hundred percent (100%)~~ of the employees' basic retirement benefit contributions determined annually by the Board of Retirement of the Contra Costa County Employees' Retirement Association without the County paying any part of the employees' contribution. ~~Pursuant to Government Code Section 31581.1, the County will continue to pay twenty fifty (50) percent (20%) of the employee's basic retirement benefit contributions determined annually by the Board of Retirement. normally required of employees. Such County payments shall continue for the duration of this MOU, and shall terminate thereafter.~~ Employees are also ~~shall be~~ responsible for the payment of the employees' contributions to ~~for~~ the retirement cost of living program as determined annually by the Board of Retirement, ~~of the Contra Costa County Employees' Retirement Association~~ without the County paying any part of the employees' contributions ~~share~~. ~~The County will pay the remaining one-half (½) of the retirement cost-of-living program contribution.~~ The County is responsible for one hundred percent (100%) of the employer's retirement contributions determined annually by the Board of Retirement.

~~Effective October 1, 2002, Tier 2 of the retirement plan shall be eliminated and all employees in Tier 2 of the retirement plan shall be placed in Tier 3.~~

Date: ________________

Contra Costa County: *(Signature / Printed Name)*	**Coalition Union – CSB-Site Supervisors:** *(Signature / Printed Name)*
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Attachment 1
COUNTY MOD PROPOSAL NO. 1
COALITION UNION –SEIU 1021 Rank and File (Section 19)
Retirement Contribution
Presented on: November 17, 2011
Originally Presented on November 15, 2011

SECTION 19.1 – RETIREMENT CONTRIBUTION

19.1 Contribution. Effective on December 1, 2011 ~~July 1, 2011, the County will no longer pay any part of the employees' retirement contributions pursuant to Government Code section 31581.1. E~~employees are responsible for the payment of one hundred percent (100%) ~~eighty percent (80%) one hundred percent (100%)~~ of the employees' basic retirement benefit contributions determined annually by the Board of Retirement of the Contra Costa County Employees' Retirement Association without the County paying any part of the employees' contribution. ~~Pursuant to Government Code Section 31581.1, the County will continue to pay twenty fifty (50) percent (20%) of the employee's basic retirement benefit contributions determined annually by the Board of Retirement. normally required of employees. Such County payments shall continue for the duration of this MOU, and shall terminate thereafter.~~ Employees are also ~~shall be~~ responsible for the payment of the employees' contributions to ~~for~~ the retirement cost of living program as determined annually by the Board of Retirement, ~~of the Contra Costa County Employees' Retirement Association~~ without the County paying any part of the employees' contributions ~~share~~. ~~The County will pay the remaining one-half (½) of the retirement cost-of-living program contribution.~~Except as provided in section 19.3 (Safety Employees Retirement) subsection A, the ~~The~~ County is responsible for one hundred percent (100%) of the employer's retirement contributions determined annually by the Board of Retirement.

~~The wage and retirement benefit provisions for safety employees represented by SEIU 1021 expire September 30, 2006.~~

~~**19.2 Tier III Retirement Plan**. Subject to the enactment of enabling legislation amending the 1937 Employees' Retirement Act to allow such election, the County will permit certain Tier II employees to elect a Tier III Retirement Plan under the following conditions:~~

1. ~~The County and the Labor Coalition must agree on the wording of the legislation and both parties must support the legislation.~~

2. ~~Except for disability, all benefit rights, eligibility for and amounts of all other benefit entitlements for Tier III, from and after the date of implementation, shall be the same as Tier I. The disability benefits for Tier III shall be the same as the current Tier II disability provisions.~~
3. ~~The amount of the employee's required retirement contribution shall be established by the County Employees' Retirement Association~~

~~and shall be based on the employee's age at entry into the retirement system.~~

~~4. Employees represented by the Labor Coalition and its member employee organizations (herein referred to as Labor Coalition), enrolled in Tier II who have attained five (5) years of retirement credited service as of the effective date of the enabling legislation shall have a six (6) month period after such date to make a one time irrevocable election of the Tier III Retirement Plan expressed herein subject to action by the Board of Supervisors to implement the Plan. Thereafter, employees represented by the Labor Coalition enrolled in Tier II who have attained five (5) years of retirement credited service shall have a ninety (90) day period to make a one time irrevocable election of the Tier III Retirement Plan expressed herein.~~

~~5. a. The County's employer contributions and subvention of employee contributions for Labor Coalition employees electing Tier III which exceed those which would be required for Tier II membership shall:~~

~~1. be funded by reducing the general wage increase agreed upon to be effective October 1, 1997, and the pay equity amounts attributable thereto, by a percentage sufficient to reduce the County's wage obligation by three ($3) million dollars per year; and the general wage increase of all employees represented by the Labor Coalition shall be reduced accordingly; and~~

~~2. in the event the County's costs attributable to the creation and operation of Tier III exceed $3 million per year or the County Employees' Retirement Association's actuaries determine in future years that the County's retirement costs have increased and that the increase is attributable to the creation of Tier III and/or the impact of Tier III on the County's retirement costs, such increase shall be funded by reducing the general wage increase(s) agreed upon in future years, and the pay equity amounts attributable thereto, to the extent that future wage increases are granted; and the general wage increase(s) of all employees represented by the Labor Coalition shall be reduced accordingly; and,~~

~~3. in the event the County's costs attributable to the Tier III Retirement Plan are less than $3 million per year, the difference shall be divided by twelve and each twelfth shall be augmented by an amount equal to the County's common pooled fund interest which would have accrued if one twelfth had been invested in the first month of the past year, two twelfths in the second month of the past year and so forth; and,~~

~~4. any savings to the County resulting from the creation and operation of Tier III shall be used to offset future County retirement cost increases attributable to the creation and operation of Tier III; and~~

~~5. County savings shall be held in an account by the Auditor-Controller which is invested in the County's common pooled fund and will accrue interest accordingly. The County will report yearly to the Labor Coalition on a) the beginning account balance, b) the interest earned, c) expenditures from the account to cover increased costs resulting from the Tier III Retirement Plan, and d) the ending account balance.~~

~~b. Any increased costs to the County, due to Tier III participation by employees not represented by the Labor Coalition, shall not be funded by reduction of general wage increases otherwise due to the employees represented by the Labor Coalition.~~

~~c. Subject to the provisions expressed above, any and all additional employer and County-paid employee contributions which exceed the sum of the County's legally required contributions under Tier II shall be recovered by reducing general wage increases to the employees represented by the Labor Coalition.~~

~~d. Any disputes regarding cost or savings shall be subject to binding arbitration upon demand of the Labor Coalition or the County.~~

~~6. a. The enabling legislation shall provide that the Tier III Retirement Plan may be implemented only by an ordinance enacted by the Board of Supervisors.~~

~~b. Board of Supervisors' action to implement the Tier III Retirement Plan shall be taken not earlier than seven (7) months after the effective date of the legislation plus thirty (30) days after an actuarial report on the County cost of the Plan is received by the County, provided that before enactment of the ordinance, the Labor Coalition has not notified the County in writing that a one percent (1%) wage increase shall be implemented by the County effective October 1, 1997, without interest, in lieu of implementation of the Tier III Retirement Plan.~~

~~7. The establishment of the Tier III Retirement Plan pursuant to the terms of this Memorandum of Understanding shall be subject to approval by the Board of Retirement of the Contra Costa County Employees' Retirement Association.~~

~~8. In the event the County is prevented from implementing the Tier III Retirement Plan for any reason on or before the termination date of this MOU, the agreement of the parties regarding a Tier III Retirement Plan shall expire and a one percent (1%) lump sum wage increase shall be implemented by the County within sixty (60) days after the determination that Tier III cannot be implemented or as soon thereafter as practicable for the period covering October 1, 1997 through such termination date, without interest, in lieu of the Tier III Retirement Plan.~~

~~Effective October 1, 2002, Tier 2 of the retirement plan shall be eliminated and all employees in Tier 2 of the retirement plan shall be placed in Tier 3.~~

~~Employees in Tier 2 with ten (10) or more years of County/District service will be eligible to participate in the County's buyback program. Employees may replace Tier 2 benefits with Tier 3 benefits as follows:~~

~~1. Employee buys back two (2) years, County will buy back one (1) year for a total of three (3) years of buyback.~~

~~2. Employee buys back four (4) years, County will buy back two (2) years for a total of six (6) years of buyback.~~

~~3. Employee buys back six (6) years, County will buy back three (3) years for a total of nine (9) years of buyback.~~

~~The opportunity to replace Tier II benefits with Tier III benefits, as set forth above, ends on August 1, 2009.~~

Attachment 1

COUNTY MOD PROPOSAL NO. 1
COALITION UNION –SEIU 1021 Rank and File (Section 19)
Retirement Contribution
Presented on: <u>November 17, 2011</u>
<u>Originally Presented on November 15, 2011</u>

Date: ______________

Contra Costa County: *(Signature / Printed Name)*	**Coalition Union – SEIU 1021 R&F:** *(Signature / Printed Name)*
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COUNTY MOD PROPOSAL NO. 1
COALITION UNION – SEIU 1021 SLS Unit (Section 27)
Retirement Contribution
Presented on: November 17, 2011
Originally Presented on November 15, 2011

SECTION 27 – RETIREMENT CONTRIBUTION

27.1 Contribution. Effective on December 1, 2011 ~~July 1, 2011,~~ ~~the County will no longer pay any part of the employees' retirement contributions pursuant to Government Code section 31581.1. E~~employees are responsible for the payment of one hundred percent (100%) ~~eighty percent (80%)~~ ~~one hundred percent (100%)~~ of the employees' basic retirement benefit contributions determined annually by the Board of Retirement of the Contra Costa County Employees' Retirement Association without the County paying any part of the employees' contribution. ~~Pursuant to Government Code Section 31581.1, the County will continue to pay twenty fifty (50) percent (20%) of the employee's basic retirement benefit contributions determined annually by the Board of Retirement. normally required of employees. Such County payments shall continue for the duration of this MOU, and shall terminate thereafter.~~ Employees are also ~~shall be~~ responsible for the payment of the employees' contributions to ~~for~~ the retirement cost of living program as determined annually by the Board of Retirement, ~~of the Contra Costa County Employees' Retirement Association~~ without the County paying any part of the employees' contributions ~~share~~. ~~The County will pay the remaining one-half (½) of the retirement cost-of-living program contribution.~~ The County is responsible for one hundred percent (100%) of the employer's retirement contributions determined annually by the Board of Retirement.

~~**27.2 Tier III Retirement Plan**. Subject to the enactment of enabling legislation amending the 1937 Employees' Retirement Act to allow such election, the County will permit certain Tier II employees to elect a Tier III Retirement Plan under the following conditions:~~

1. ~~The County and the Labor Coalition must agree on the wording of the legislation and both parties must support the legislation.~~

2. ~~Except for disability, all benefit rights, eligibility for and amounts of all other benefit entitlements for Tier III, from and after the date of implementation, shall be the same as Tier I. The disability benefits for Tier III shall be the same as the current Tier II disability provisions.~~

3. ~~The amount of the employee's required retirement contribution shall be established by the County Employees' Retirement Association and shall be based on the employee's age at entry into the retirement system.~~

4. ~~Employees represented by the Labor Coalition and its member employee organizations (herein referred to as Labor Coalition), enrolled in Tier II~~

~~who have attained five (5) years of retirement credited service as of the effective date of the enabling legislation shall have a six (6) month period after such date to make a one time irrevocable election of the Tier III Retirement Plan expressed herein subject to action by the Board of Supervisors to implement the Plan. Thereafter, employees represented by the Labor Coalition enrolled in Tier II who have attained five (5) years of retirement credited service shall have a ninety (90) day period to make a one time irrevocable election of the Tier III Retirement Plan expressed herein.~~

~~5. a. The County's employer contributions and subvention of employee contributions for Labor Coalition employees electing Tier III which exceed those which would be required for Tier II membership shall:~~

~~1. be funded by reducing the general wage increase agreed upon to be effective October 1, 1997, and the pay equity amounts attributable thereto, by a percentage sufficient to reduce the County's wage obligation by three (3) million dollars per year; and the general wage increase of all employees represented by the Labor Coalition shall be reduced accordingly; and~~

~~2. in the event the County's costs attributable to the creation and operation of Tier III exceed three (3) million dollars per year or the County Employee's Retirement Association's actuaries determine in future years that the County's retirement costs have increased and that the increase is attributable to the creation of Tier III and/or the impact of Tier III on the County's retirement costs, such increase shall be funded by reducing the general wage increase(s) agreed upon in future years, and the pay equity amounts attributable thereto, to the extent that future wage increases are granted; and the general wage increase(s) of all employees represented by the Labor Coalition shall be reduced accordingly; and~~

~~3. in the event the County's costs attributable to the Tier III Retirement Plan are less than three (3) million dollars per year, the difference shall be divided by twelve and each twelfth shall be augmented by an amount equal to the County's common pooled fund interest which would have accrued if one twelfth had been invested in the first month of the past year, two twelfths in the second month of the past year and so forth; and~~

4. ~~any savings to the County resulting from the creation and operation of Tier III shall be used to offset future County retirement cost increases attributable to the creation and operation of Tier III; and~~

5. ~~County savings shall be held in an account by the Auditor-Controller which is invested in the County's common pooled fund and will accrue interest accordingly. The County will report yearly to the Labor Coalition on a) the beginning account balance, b) the interest earned, c) expenditures from the account to cover increased costs resulting from the Tier III Retirement Plan, and d) the ending account balance.~~

b. ~~Any increased costs to the County, due to Tier III participation by employees not represented by the Labor Coalition, shall not be funded by reduction of general wage increases otherwise due to the employees represented by the Labor Coalition.~~

c. ~~Subject to the provisions expressed above, any and all additional employer and County-paid employee contributions which exceed the sum of the County's legally required contributions under Tier II shall be recovered by reducing general wage increases to the employees represented by the Labor Coalition.~~

d. ~~Any disputes regarding cost or savings shall be subject to binding arbitration upon demand of the Labor Coalition or the County.~~

6. a. ~~The enabling legislation shall provide that the Tier III Retirement Plan may be implemented only by an ordinance enacted by the Board of Supervisors.~~

b. ~~Board of Supervisor's action to implement the Tier III Retirement Plan shall be taken not earlier than seven (7) months after the effective date of the legislation plus thirty (30) days after an actuarial report on the County cost of the Plan is received by the County, provided that before enactment of the ordinance, the Labor Coalition has not notified the County in writing that a one percent (1%) wage increase shall be implemented by the County effective October 1, 1997, without interest, in lieu of implementation of the Tier III Retirement Plan.~~

7. ~~The establishment of the Tier III Retirement Plan pursuant to the terms of this Memorandum of Understanding shall be subject to approval by the Board of Retirement of the Contra Costa County Employee's Retirement Association.~~

~~8. In the event the County is prevented from implementing the Tier III Retirement Plan for any reason on or before the termination date of this MOU, the agreement of the parties regarding a Tier III Retirement Plan shall expire and a one percent (1%) lump sum wage increase shall be implemented by the County within sixty (60) days after the determination that Tier III cannot be implemented or as soon thereafter as practicable for the period covering October 1, 1997 through such termination date, without interest, in lieu of the Tier III Retirement Plan.~~

~~Effective October 1, 2002, Tier 2 of the retirement plan shall be eliminated and all employees in Tier 2 of the retirement plan shall be placed in Tier 3.~~

~~Employees in Tier 2 with ten (10) or more years of County/District service, will be eligible to participate in the County's buy back program. Employees may replace Tier 2 benefits with Tier 3 benefits as follows:~~

~~1. Employee buys back two (2) years, County will buy back one (1) year for a total of three (3) years of buyback.~~

~~2. Employee buys back four (4) years, County will buy back two (2) years for a total of six (6) years of buyback.~~

~~3. Employee buys back six (6) years, County will buy back three (3) years for a total of nine (9) years of buyback.~~

~~The opportunity to replace Tier II benefits with Tier III benefits, as set forth above, ends on August 1, 2009.~~

Date: ______________

Contra Costa County: *(Signature / Printed Name)*	**Coalition Union – SEIU 1021 SLS:** *(Signature / Printed Name)*
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Attachment 1

COUNTY MOD PROPOSAL NO. 1
COALITION UNION – WCE (Section 26)
Retirement Contribution
Presented on: November 17, 2011
Originally Presented on November 15, 2011

SECTION 26 – RETIREMENT CONTRIBUTION

26.1 Contribution. Effective on December 1, 2011 ~~July 1, 2011,~~ ~~the County will no longer pay any part of the employees' retirement contributions pursuant to Government Code section 31581.1. E~~employees are responsible for the payment of one hundred percent (100%) ~~eighty percent (80%)~~ ~~one hundred percent (100%)~~ of the employees' basic retirement benefit contributions determined annually by the Board of Retirement of the Contra Costa County Employees' Retirement Association without the County paying any part of the employees' contribution. ~~Pursuant to Government Code Section 31581.1, the County will continue to pay twenty fifty (50) percent (20%) of the employee's basic retirement benefit contributions determined annually by the Board of Retirement. normally required of employees. Such County payments shall continue for the duration of this MOU, and shall terminate thereafter.~~ Employees are also ~~shall be~~ responsible for the payment of the employees' contributions to ~~for~~ the retirement cost of living program as determined annually by the Board of Retirement, ~~of the Contra Costa County Employees' Retirement Association~~ without the County paying any part of the employees' contributions ~~share~~. ~~The County will pay the remaining one-half (½) of the retirement cost-of-living program contribution.~~ The County is responsible for one hundred percent (100%) of the employer's retirement contributions determined annually by the Board of Retirement.

~~**26.2 Tier III**. Subject to the enactment of enabling legislation amending the 1937 Employees' Retirement Act to allow such election, the County will permit certain Tier II employees to elect a Tier III Retirement Plan under the following conditions:~~

~~1. The County and the Labor Coalition must agree on the wording of the legislation and both parties must support the legislation.~~

~~2. Except for disability, all benefit rights, eligibility for and amounts of all other benefit entitlements for Tier III, from and after the date of implementation, shall be the same as Tier I. The disability benefits for Tier III shall be the same as the current Tier II disability provisions.~~

~~3. The amount of the employee's required retirement contribution shall be established by the County Employees' Retirement Association and shall be based on the employee's age at entry into the retirement system.~~

~~4. Employees represented by the Labor Coalition and its member~~

~~employee organizations (herein referred to as "Labor Coalition") enrolled in Tier II who have attained five (5) years of retirement credited service as of the effective date of the enabling legislation shall have a six (6) month period after such date to make a one time irrevocable election of the Tier III Retirement Plan expressed herein subject to action by the Board of Supervisors to implement the Plan. Thereafter, employees represented by the Labor Coalition enrolled in Tier II who have attained five (5) years of retirement credited service shall have a ninety (90) day period to make a one time irrevocable election of the Tier III Retirement Plan expressed herein.~~

~~5. a. The County's employer contributions and subvention of employee contributions for Labor Coalition employees electing Tier III which exceed those which would be required for Tier II membership shall:~~

~~1) be funded by reducing the general wage increase agreed upon to be effective October 1, 1997, and the pay equity amounts attributable thereto, by a percentage sufficient to reduce the County's wage obligation by $3 million dollars year; and the general wage increase of all employees represented by the Labor Coalition shall be reduced accordingly; and~~

~~2) in the event the County's costs attributable to the creation and operation of Tier III exceed $3 million per year or the County Employees' Retirement Association's actuaries determine in future years that the County's retirement costs have increased and that the increase is attributable to the creation of Tier III and/or the impact of Tier III on the County's retirement costs, such increase shall be funded by reducing the general wage increase(s) agreed upon in future years, and the pay equity amounts attributable thereto, to the extent that future wage increases are granted; and the general wage increase(s) of all employees represented by the Labor Coalition shall be reduced accordingly; and~~

~~3) in the event the County's costs attributable to the Tier III Retirement Plan are less than $3 million per year, the difference shall be divided by twelve and each twelfth shall be augmented by an amount equal to the County's common pooled fund interest which would have accrued if one twelfth had been invested in the first month of the past year, two twelfths in the second month of the past year and so forth;~~

~~and~~

~~4) any savings to the County resulting from the creation and operation of Tier III shall be used to offset future County retirement cost increases attributable to the creation and operation of Tier III; and~~

~~5) County savings shall be held in an account by the Auditor-Controller which is invested in the County's common pooled fund and will accrue interest accordingly. The County will report yearly to the Labor Coalition on a) the beginning account balance, b) the interest earned, c) expenditures from the account to cover increased costs resulting from the Tier III Retirement Plan, and d) the ending account balance.~~

~~b. Any increased costs to the County, due to Tier III participation by employees not represented by the Labor Coalition, shall not be funded by reduction of general wage increases otherwise due to the employees represented by the Labor Coalition.~~

~~c. Subject to the provisions expressed above, any and all additional employer and County-paid employee contributions which exceed the sum of the County's legally required contributions under Tier II shall be recovered by reducing general wage increases to the employees represented by the Labor Coalition.~~

~~d. Any disputes regarding cost or savings shall be subject to binding arbitration upon demand of the Labor Coalition or the County.~~

~~6. a. The enabling legislation shall provide that the Tier III Retirement Plan may be implemented only by an ordinance enacted by the Board of Supervisors.~~

~~b. Board of Supervisors' action to implement the Tier III Retirement Plan shall be taken not earlier than seven (7) months after the effective date of the legislation plus thirty (30) days after an actuarial report on the County cost of the Plan is received by the County, provided that before enactment of the ordinance, the Labor Coalition has not notified the County in writing that a one percent (1%) wage increase shall be implemented by the County effective October 1, 1997, without interest, in lieu of implementation of the Tier III Retirement Plan.~~

~~7. The establishment of the Tier III Retirement Plan pursuant to~~

~~the terms of this Memorandum of Understanding shall be subject to approval by the Board of Retirement of the Contra Costa County Employees' Retirement Association.~~

~~8. In the event the County is prevented from implementing the Tier III Retirement Plan for any reason on or before the termination date of this MOU, the agreement of the parties regarding a Tier III Retirement Plan shall expire and a one percent (1%) lump sum wage increase shall be implemented by the County within sixty (60) days after the determination that Tier III cannot be implemented or as soon thereafter as practicable for the period covering October 1, 1997 through such termination date, without interest, in lieu of the Tier III Retirement Plan.~~

~~Effective October 1, 2002, Tier 2 of the retirement plan shall be eliminated and all employees in Tier 2 of the retirement plan shall be placed in Tier 3.~~

~~Employees in Tier 2 with ten (10) or more years of County/District service, will be eligible to participate in the County's buy back program. Employees may replace Tier 2 benefits with Tier 3 benefits as follows:~~

1. ~~Employee buys back two (2) years, County will buy back one (1) year for a total of three (3) years of buyback.~~
2. ~~Employee buys back four (4) years, County will buy back two (2) years for a total of six (6) years of buyback.~~
3. ~~Employee buys back six (6) years, County will buy back three (3) years for a total of nine (9) years of buyback.~~

~~The opportunity to replace Tier II benefits with Tier III benefits, as set forth above, ends on August 1, 2009.~~

Date: ______________

Contra Costa County: *(Signature / Printed Name)*	**Coalition Union – WCE:** *(Signature / Printed Name)*
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