

THE BOARD OF SUPERVISORS OF CONTRA COSTA COUNTY, CALIFORNIA

and for Special Districts, Agencies and Authorities Governed by the Board

Adopted this Resolution on 12/11/2012 by the following vote:

**John Gioia
Gayle B. Uilkema
Mary N. Piepho
Karen Mitchoff
Federal D. Glover**

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NOES:

ABSENT:

ABSTAIN:

Resolution No. 2012/504



In The Matter Of: Replacement Benefits Plan (Government Code sections 31899 et. seq.)

WHEREAS, the Contra Costa County Employees' Retirement Association ("CCCERA") provides retirement benefits to employees of the County of Contra Costa, the Housing Authority of Contra Costa County, and the Contra Costa County Fire Protection District, and

WHEREAS, the amount of retirement benefits that can be provided to CCCERA members is limited by Section 415(b) of the Internal Revenue Code ("Code"), and

WHEREAS, the Code also provides that a County can establish a replacement benefits plan to pay the full benefits earned by CCCERA members whose benefits cannot be paid by CCCERA under Section 415(b), and

WHEREAS, such a replacement benefits plan is used by many other entities, in both the private and public sector, to replace benefits limited by section 415(b), and

WHEREAS, the County Employees Retirement Law ("CERL,") in California Government Code section 31899.4, requires that each affected County take action to replace the benefits that are limited by Section 415(b), and

WHEREAS, the most efficient way for the Housing Authority and the Contra Costa County Fire Protection District to provide replacement benefits is to participate in a replacement benefits plan that is established by the County, sharing the cost thereof, and

WHEREAS, on October 24, 2006, the Board of Supervisors adopted the Replacement Benefits Plan which is offered to all employee groups of the County and of the Housing Authority and of the Contra Costa County Fire Protection District, and

WHEREAS, effective January 1, 2013, the California Public Employees Pension Reform Act ("PEPRA") prohibits affected public employers from offering a replacement benefits plan to New Employees as defined in PEPRA, and

WHEREAS, effective January 1, 2013, PEPRA prohibits affected public employers from offering a replacement benefits plan to any additional employee group to which the plan was not provided prior to January 1, 2013, and

WHEREAS, it is necessary to amend the existing Replacement Benefits Plan to comply with PEPRA,

BE IT THEREFORE RESOLVED, that the Board of Supervisors of the County of Contra Costa as the Governing Body of Contra Costa County, of the Housing Authority of Contra Costa County, and of the Contra Costa County Fire Protection District hereby takes the following action:

1. Amends the Contra Costa County Replacement Benefits Plan ("Plan") by: adding Article 1.5 "PEPRA Compliance;" revising Article 2.1 "Plan Definitions" to modify the definition of "Member" in conformance with PEPRA; and revising Article 9.2 "No Vested Rights" to clarify its application to all employees and retirees covered by the Plan.
2. Adopts the amended and restated Replacement Benefit Plan, in the form attached to this Resolution.
3. Authorizes the Chair of the Board to sign the amended and restated Replacement Benefit Plan.
4. Delegates the administration of the amended and restated Replacement Benefit Plan, to the County's Auditor-Controller.

5. Approves the Effective Date of this Resolution and of the Replacement Benefit Plan as amended and restated, to be December 11, 2012.

Contact: Ted Cwiek, 925-335-1766

I hereby certify that this is a true and correct copy of an action taken and entered on the minutes of the Board of Supervisors on the date shown.

ATTESTED: December 11, 2012

David J. Twa, County Administrator and Clerk of the Board of Supervisors

By: Deputy 

cc: Robert Campbell, Auditor-Controller, David Twa, County Administrator, Sharon Anderson, County Counsel, Marilyn Leedom, Retirement Administrator, Ted Cwiek, Human Resources Director, Daryl Louder, Chief/CCC Fire Protection District, Joseph Villarreal, Executive Director/Housing Authority

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