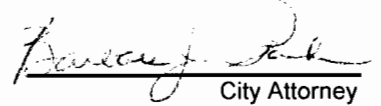


FILED
OFFICE OF THE CITY CLERK
OAKLAND

OAKLAND CITY COUNCIL


City Attorney

2009 SEP -3 AM 9:10 RESOLUTION No. 82283 C.M.S.

Introduced by Councilmember _____

RESOLUTION RESCINDING RESOLUTION NO. 74213 C.M.S. WHICH AUTHORIZED THE CITY OF OAKLAND TO PAY 100 PERCENT OF EMPLOYEES' COMPENSATION EARNABLE AS EMPLOYER PAID MEMBER CONTRIBUTIONS AND AUTHORIZING CONTINUED IMPLEMENTATION OF THE PROVISIONS OF SECTION 414(h)(2) OF THE INTERNAL REVENUE CODE TO TAX DEFER MEMBER PAID CONTRIBUTIONS TO THE CALIFORNIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM (PERS) FOR LOCAL MISCELLANEOUS EMPLOYEES WHO ARE MEMBERS OF PERS

WHEREAS, the City of Oakland has the authority to implement Government Code Section 20636 (c)(4) pursuant to Government code 20691; and

WHEREAS, the City of Oakland adopted Resolution No. 74213 C.M.S. on May 5, 1998 authorizing the City to pay 100% of all local miscellaneous employees' compensation earnable as Employer Paid Member Contributions and report the same percent (value) of compensation earnable (excluding Government Code Section 20636(c)(4) as additional compensation effective July 1, 1998; and

WHEREAS, the Memoranda of Understanding between the City of Oakland and bargaining units representing the local miscellaneous employees (SEIU Local 1021, IFPTE Local 21, IBEW Local 1245, Deputy City Attorney V and Special Counsel Association) were approved requiring the City to pay five percent (5%) of the eight percent (8%) member contribution for each represented employee and employees in these bargaining units to pay three percent (3%) of their income deducted as "Retirement Offset" with the three percent treated as pre-tax income; and

WHEREAS, Memoranda of Understanding approved on July 21 and July 28, 2009 representing the local miscellaneous groups require employees to pay the entire member contribution of eight percent (8%); and

WHEREAS, Resolution No. 81741 C.M.S. was approved by the City Council on January 6, 2009 and is on file with the Public Employees' Retirement System (PERS), authorizing the City of Oakland to implement the provisions of Internal Revenue Code Section 414(h)(2), making member contributions pursuant to California Government Code Section 20691 to the Public Employees' Retirement System on behalf of its employees who are members of the Public Employees' Retirement System; now, therefore be it

RESOLVED:

- I. That the City of Oakland shall rescind Resolution No. 74213 C.M.S. which authorized the City to pay 100% of all local miscellaneous employees' compensation earnable as Employer Paid Member Contributions effective June 30, 2009.

- II. That all local miscellaneous employees shall be required to pay the entire member contribution of eight percent (8%) effective July 1, 2009;
- III. That the City of Oakland will continue to implement the provisions of Internal Revenue Code Section 414(h)(2) by making employee contributions pursuant to California Government Code Section 20691 to the Public Employees' Retirement System on behalf of its employees who are members of the Public Employees' Retirement System. "Employee contributions" shall mean those contributions to the Public Employees' Retirement System which are deducted from the salary of employees and are credited to individual employee's accounts pursuant to California Government Code Section 20691 and treated as pre-tax income.

IN COUNCIL, OAKLAND, CALIFORNIA, SEP 22 2009, 20

PASSED BY THE FOLLOWING VOTE:

AYES - BROOKS, ~~DE LA FUENTE~~, KAPLAN, KERNIGHAN, NADEL, QUAN, REID, and PRESIDENT BRUNNER - 7

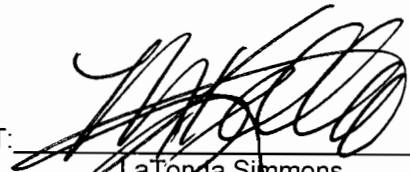
NOES - 0

ABSENT - 0

ABSTENTION - 0

Excused - De La Fuente - 1

ATTEST:



LaTonda Simmons
City Clerk and Clerk of the Council
of the City of Oakland, California