



In order to effectuate the intention of both the 2012 and 2016 provisions, the attached Resolution reflects an off-set of payment for the three affected employees to ensure that they are able to maintain a combined contribution of 9% toward their retirement.

**DISCUSSION:**

On January 9, 2018, the City Council approved the amended RPOA MOU language for Section 9.1 Retirement plan for RPOA employees hired between February 17, 2012 and June 12, 2012. The amended language impacts three employees that were hired during this timeframe.

As indicated above, the three employees are considered Tier 1 employees and are subject to the 1.5% employer contribution cost-sharing provisions effective January 1, 2018. Per the revised language, these employees will have the 9% employee contribution offset by the cost-sharing employer contribution percentage, every year upon the contract amendment effective date, for a total combined contribution of 9%.

To fully implement the amended MOU language, the City must adopt a new CalPERS Resolution for paying and reporting the value of the EPMC for these three employees. This will adjust the employee contribution to 7.5% and the EPMC contribution to 1.5%, for a combined contribution of 9%.

**FISCAL IMPACT:**

The financial impact of reporting 1.5% as EPMC in fiscal years 17/18 and 18/19 is about \$100, this will be absorbed by the Riverside Police Department's budget.

Prepared by: Stephanie Holloman, Human Resources Director  
Certified as to availability of funds: Adam Raymond, Chief Financial Officer/City Treasurer  
Approved by: Marianna Marysheva, Assistant City Manager  
Approved as to form: Gary G. Geuss, City Attorney

Attachment: Resolution of the City Council of the City of Riverside, California, for paying and reporting the value of Employer Paid Member Contributions, effective March 9, 2018