

# Attachment 1

RESOLUTION NO. \_\_\_\_\_

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF PASADENA  
MODIFYING THE PERCENTAGE OF EMPLOYER PAID MEMBER  
CONTRIBUTIONS FOR THE MISCELLEANOUS EMPLOYEES IN THE  
BARGAINING UNIT REPRESENTED BY SERVICE EMPLOYEES INTERNATIONAL  
UNION, LOCAL 721 (SEIU)**

**WHEREAS**, the governing body of the City of Pasadena has the authority to implement Government Code section 20691; and

**WHEREAS**, the governing body of the City of Pasadena has a written labor policy or agreement which specifically provides for the normal member contributions to be paid by the employer; and

**WHEREAS**, one of the steps in the procedures to implement Government Code section 20691 is the adoption of the governing body of the City of Pasadena of a Resolution to commence said Employer Paid Member Contributions (EPMC); and

**WHEREAS**, the governing body of the City of Pasadena has identified the following conditions for the purpose of its election to pay EPMC:

- This benefit shall apply to all miscellaneous employees of the bargaining unit represented by SEIU.
- This benefit shall consist of paying 0% of the normal member contributions as EPMC.
- The effective date of this Resolution shall be December 30, 2013.

**NOW THEREFORE, BE IT RESOLVED** by the City Council of the City of Pasadena as follows:

**Section 1.** The City of Pasadena elects to pay EPMC, as set forth above.

**Section 2.** Prior resolutions governing the EPMC for this group, including Resolution No. 8773, are rescinded only insofar as they apply to employees in the bargaining unit represented by SEIU.

**Section 3.** The effective date of this Resolution shall be December 30, 2013.

Adopted at the regular meeting of the City Council on the 16<sup>th</sup> day of December, 2013,  
by the following vote:

AYES:

NOES:


ABSENT:

ABSTAIN:

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Mark Jomsky  
City Clerk

APPROVED AS TO FORM:



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Lesley Cheung  
Deputy City Attorney

# Attachment 2

RESOLUTION NO. \_\_\_\_\_

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF PASADENA TO  
AUTHORIZE TAX DEFERRAL OF MEMBER PAID CONTRIBUTIONS TO THE  
CALIFORNIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM FOR THE  
MISCELLENEOUS EMPLOYEES IN THE BARGAINING UNIT REPRESENTED BY  
SERVICE EMPLOYEES INTERNATIONAL UNION, LOCAL 721 (SEIU)**

**WHEREAS**, the governing body of the City of Pasadena has the authority to implement the provisions of section 414(h)(2) of the Internal Revenue Code (IRC); and

**WHEREAS**, the City of Pasadena has determined that even though the implementation of the provisions of section 414(h)(2) IRC is not required by law, the tax benefit offered by section 414(h)(2) IRC should be provided to all miscellaneous employees in the bargaining unit represented by SEIU who are members of the California Public Employees' Retirement System.

**NOW THEREFORE, BE IT RESOLVED** by the City Council of the City of Pasadena as follows:

**Section 1.** That the City of Pasadena will implement the provisions of section 414(h)(2) Internal Revenue Code by making employee contributions pursuant to California Government Code section 20691 at a rate of 0% to the California Public Employees' Retirement System on behalf of all its employees or all its employees in a recognized group or class of employment who are members of the California 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.

**Section 2.** That the contributions made by the City of Pasadena to the California Public Employees' Retirement System at a rate of 0%, although designated as employee contributions, are being paid by the City of Pasadena in lieu of contributions by the employees who are members of the California Public Employees' Retirement System.

**Section 3.** That employees shall not have the option of choosing to receive the contributed amounts directly instead of having them paid by the City of Pasadena to the California Public Employees' Retirement System.

**Section 4.** That that City of Pasadena shall pay to the California Public Employees' Retirement System the contributions designated as employee contributions from the same source of funds as used in paying salary.

**Section 5.** That the amount of the contributions designated as employee contributions and paid by the City of Pasadena to the California Public Employees' Retirement System on behalf of an employee at a rate of 0% shall be the entire contribution required of the employee by the California Public Employees' Retirement Law (California Government Code sections 20000, et seq.)

**Section 6.** That the contributions designated as employee contributions made by the City of Pasadena to the California Public Employees' Retirement System shall be treated for all purposes, other than taxation, in the same way that member contributions are treated by the California Public Employees' Retirement System.

**Section 7.** The effective date of this Resolution shall be December 30, 2013.

Adopted at the regular meeting of the City Council on the 16<sup>th</sup> day of December 2013, by the following vote:

AYES:

NOES:

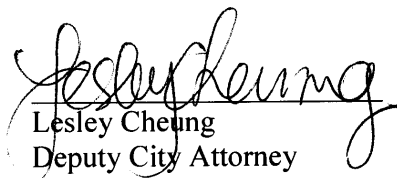
ABSENT:

ABSTAIN:

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Mark Jomsky  
City Clerk

APPROVED AS TO FORM:

  
Lesley Cheung  
Deputy City Attorney