MENDOCINO COUNTY EMPLOYEES RETIREMENT ASSOCIATION

Date: August 19, 2026
To: Board of Retirement
From: Doris L. Rentschler, Executive Director
Subject: Resolutions 2026-03 (not subject to Public Employees' Pension Reform Act (PEPRA)) and 2026-04 (subject to PEPRA) Defining Compensation Pursuant to Government Code §31461 and §7522.34

Recommended Action:

Adopt Resolutions 2026-03 and 2026-04 defining compensation for employees pursuant to Government Code §31461 for members not subject to PEPRA and §7522.34 for members subject to PEPRA.

Fiscal and Financial Impacts:

There are no fiscal impacts directly associated with adopting these resolutions. If the pay item is included in pensionable income, the employee and employer will pay contributions on the wages.

Strategic Plan Importance:

Not applicable.

Background and Discussion:

The County created pay code 488 – Longevity for Unrepresented and Elected Officials to separate the payment and tracking of longevity pay to unrepresented bargaining unit from the pay code used for the Management bargaining unit. Previously, the County utilized pay code 486 – Management Association Longevity. The new code will improve reporting since the longevity schedule for the unrepresented bargaining unit is different than that for the management association.

Longevity pay is pensionable for both employees not subject to PEPRA and those subject to PEPRA.

New Pay Code	For Status	Includible For non-PEPRA	Includible For PEPRA
488	Unrepresented / Elected	Yes	Yes

Attachment(s):

1. Resolution 2026-03 Defining Compensation for Members Subject to Government Code §31461 – pre-PEPRA
2. Resolution 2026-04 Defining Compensation for Members Subject to Government Code §7522.3 - PEPRA