

Annual Employer Statement

Actuarial and Employer Services Division
P.O. Box 942709
Sacramento, CA 94229-2709
Telecommunications Device For
The Deaf - (916) 795-3240
(888) 225-7377; FAX (916) 795-3005

A. Employer : City of Carlsbad
County Of : San Diego

Items:
Group 1
Group 2
B. Employer Code 0338
Group Name 70003 Misc W/O SS FULL
Group Effective Date 12/20/2004
75001 Police W/O SS FULL
01/01/1956

C. Social Security Coverage NA
Effective Date
Division Date
Termination Date

D. Retirement Coverage NA
Formula 3% @ 60 PA Misc 3% @ 50
Contribution Rate 8.0% All Earnings 9.0% All Earnings
EE Cost Share / 20614 0.000% 0.000%
Total EE Rate 8.0% 9.0%
Modification Factor In Excess of \$.00 (per month) In Excess of \$.00 (per month)

E. Employer Contribution
Rate 20.819% 29.619%
Effective Date 07/01/2008 07/01/2008

While reading this Annual Employer Statement, remember that we are governed by the California Public Employees Retirement Law. The information in this Statement is general. The Retirement Law is complex and subject to change. If there is a conflict between the law and this Statement, any decisions will be based on the law and not this Statement. The official employer rate notification was previously sent to you via the Annual Actuarial Valuation.

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Items: Group 1

Group 2

F. Benefits/Effective Date

1	FC 1 Year 12/20/2004	FC 1 Year 11/16/1990
2	PRSA 50% 12/20/2004	PRSA 50% 04/01/1975
3	Sick Leave Credit 12/20/2004	Sick Leave Credit 11/22/1982
4	Military Stats 76 12/20/2004	Military Stats 76 11/16/1990
5	DR 50% Max. 12/20/2004	Retired DB \$500 12/01/1969
6	Retired DB \$500 12/20/2004	COLA 2% 04/01/1971 Base Year: 04/01/1971
7	COLA 2% 12/20/2004 Base Year: 01/01/2004	PRSA Continues 01/01/2000
8	PRSA Continues 12/20/2004	59 Surv Ben Level 3 06/30/1995
9	59 Surv Ben Level 3	DB Continues

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Items: =====  
Group 1  
12/20/2004

10 DB Continues  
12/20/2004

11 59 Surv Addl Choice  
12/20/2004

12 Prior Service Credit  
12/20/2004  
Prior Service: 100%  
Reason:

Group 2  
01/01/2000

59 Surv Addl Choice  
06/30/1995

Prior Service Credit  
01/01/1956  
Prior Service: 100%  
Reason:

G. Reclass To Safety/Effective Date 03/18/1975  
Police ID/Comm. (20425)

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=====  
Items: Group 3 Group 4  
=====

B. Employer Code 0338  
Group Name 74001 Fire W/O SS FULL  
Group Effective Date 01/01/1956

C. Social Security Coverage NA  
Effective Date  
Division Date  
Termination Date

D. Retirement Coverage  
Formula 3% @ 50  
Contribution Rate 9.0% All Earnings  
EE Cost Share / 20614 0.000%  
Total EE Rate 9.0%  
Modification Factor In Excess of \$.00 (per month)

E. Employer Contribution  
Rate 29.619%  
Effective Date 07/01/2008

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Items: Group 3

Group 4

F. Benefits/Effective Date

1 FC 1 Year  
06/26/1989

2 PRSA 50%  
04/01/1975

3 Sick Leave Credit  
11/22/1982

4 Military Stats 76  
07/03/1992

5 Retired DB \$500  
12/01/1969

6 COLA 2%  
04/01/1971  
Base Year: 04/01/1971

7 PRSA Continues  
01/01/2000

8 DB Continues  
01/01/2000

9 59 Surv Ben Level 4  
06/14/1997

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=====  
Items: ===== Group 3  
10 ===== 59 Surv Addl Choice  
06/30/1995

11 Prior Service Credit  
01/01/1956  
Prior Service: 100%  
Reason:

G. Reclass To Safety/Effective Date  
Firefighters-Fire Prev (20434)06/03/1996

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Items:

H. Positions Excluded

NA

I. Resolutions

Resolution Type  
Effective Date  
Eligible Members

EPMC  
07/18/2000  
All employees in the following groups: Carlsbad City Employees'  
Association (&7(, Carlsbad Police Officers' Association (9%), Carlsbad  
Firefighters' Association (9%), and Management Employees (7%). Reso #  
2000-235  
07/18/2000

Effective Date  
End Date

Resolution Type  
Effective Date  
Eligible Members  
Effective Date  
End Date

EPMC  
06/25/2001  
All sworn police employees. Reso # 2001-127  
06/25/2001

Resolution Type  
Effective Date  
Eligible Members  
Effective Date  
End Date

EPMC  
07/08/2003  
Local Fire Safety. Resolution: 2003-181 8% EPMC  
07/08/2003

Resolution Type  
Effective Date  
Eligible Members

EPMC  
12/22/2003  
8% for local safety employees and the members will pay the additional

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Items:

Effective Date 1 % with 414(h) (2)  
End Date 12/22/2003

Resolution Type IRC 414(h) (2)  
Effective Date 07/08/2003  
Eligible Members Local Fire Safety Employees  
Effective Date 07/08/2003  
End Date

Resolution Type IRC 414(h) (2)  
Effective Date 12/22/2003  
Eligible Members local fire safety employees. Resolution 2003-182: 1% paid by employees  
Effective Date 07/08/2003  
End Date

Resolution Type IRC 414(h) (2)  
Effective Date 03/23/2004  
Eligible Members Local Miscellaneous Employees, Management Employees & Non-Sworn Police Employees. Resolution 2004-095: 1%  
Effective Date 03/23/2004  
End Date

Resolution Type Reporting the Value of EPMC  
Effective Date 07/01/1995  
Eligible Members All classifications represented by Pacific Grove Police Officers' Association. Reso # 6456  
Effective Date 07/01/1995



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Items:

End Date

Resolution Type  
Effective Date  
Eligible Members  
Effective Date  
End Date

Reporting the Value of EPMC  
09/16/1996  
All classifications represented by the Pacific Grove Management  
Employees' Association. Reso # 6-043  
09/16/1996

Resolution Type  
Effective Date  
Eligible Members  
Effective Date  
End Date

Reporting the Value of EPMC  
07/01/1997  
All classifications represented by the Pacific Grove Firefighters'  
Association. Reso # 7-029  
07/01/1997

Resolution Type  
Effective Date  
Eligible Members  
Effective Date  
End Date

Service Credit Purchase PreTax  
02/06/2001  
All Miscellaneous and All Safety  
02/06/2001

Resolution Type  
Effective Date  
Eligible Members  
Effective Date  
End Date

Service Credit Purchase PreTax  
12/20/2004  
All Miscellaneous and All Safety coverage groups to add new coverage  
groups  
12/20/2004

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=====  
Items:=====  
=====

J. Local System Waiver

NA

K. District Names / School Unit Agency Code

NA

Annual Employer Statement  
Description Of Items

Employer Code: 0338

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A. Employer Information This information identifies your agency and where it is located.

B. Group Information

Employer Code

This Code identifies your agency. If the employer is a school district, the last three digits are the school unit code.

Group Code / Group Name

This is a code which is assigned to a major group of employees within an agency.

Group Effective Date

This identifies the effective date of the employer's initial contract with CALPERS for each group of employees.

C. Social Security Coverage

Indicates that the group has Social Security.

Effective Date

Identifies the effective date of Social Security coverage.

Division Date

Individuals in employment on the date indicated had the option of electing Social Security coverage. Individuals employed after this date are mandatorily covered unless their employment is excluded from Social Security coverage.

Termination Date

This is the date your agency terminated it's Social Security coverage.

D. Retirement Coverage

Explains formula and employee contribution rate for each group.

Formula

This is the PERS retirement formula under which a group of employees are covered.

Member Contribution Rate

ALL EARNINGS (exclusive of overtime) Contribution = Rate x Gross Earnings

MOD. EARNINGS (exclusive of overtime) Refer to OASDI modification chart in your Procedures Manual for correct Social Security modification and calculation based on your reporting frequency (i.e., monthly, semi-monthly, bi-weekly, quadri-weekly).

Annual Employer Statement  
Description Of Items

Employer Code: 0338

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VRBL ( rate varies between members) ChartContributions = Rate \*  
Earnings ( exclusive of overtime)

Modification Factor      The specific amount of money exempt from PERS contribution. This amount may vary due to coordination W/SS or due to the employee"s group

E.    Employer Contribution Rate      This is your contribution rate expressed as a percent of the miscellaneous or safety payroll.

Effective Date      This is the effective date of the most current employer contribution rate.

F.    Benefits/Government Code

20042      FC 1 Year - The final compensation is the average full-time monthly pay rate for the highest 12 consecutive months. If the service is coordinated with Social Security, the final compensation will be reduced by \$133.33.

21624/21626      PRSA 50% - Upon the death of a retiree, the Post Retirement Survivor Allowance (PRSA), 50% of the unmodified allowance, will continue to an eligible survivor.

20965      Sick Leave Credit - Any unused sick leave days will be converted to service credit at the rate of 0.004 years of service for each day of sick leave provided there is less than 120 days between the member's separation date and retirement date.

21024      Military Stats 76 - A member may elect to purchase up to 4 years of service credit for any continuous active military or merchant marine service prior to employment. This benefit was added to the contract on or after 1/1/77. Previously known as Stats 76.

21427      DR 50% Max. - The Disability Retirement allowance is equal to

Annual Employer Statement  
Description Of Items

Employer Code: 0338

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30% of final compensation for the first 5 years of service credit, plus 1% for each additional year of service credit to a maximum of 50% of final compensation.

Retired DB \$500 - Upon the death of a retiree, a one-time lump sum payment of \$500 will be made to the retiree's designated survivor(s), or to the retiree's estate.

COLA 2% - Beginning the 2nd calendar year after the year of retirement, retirement and survivor allowances will be annually adjusted on a compound basis of 2% maximum. However, the adjustment may not be greater than the change in the Consumer Price Index.

PRSA Continues - The Post-Retirement Survivor Allowance (PRSA) payable to surviving spouses upon the death of a retiree will not cease upon remarriage of the surviving spouse.

59 Surv Ben Level 3 - This benefit is for members who are not covered by Social Security. The 3rd Level of 1959 Survivor Benefit is a monthly allowance of \$350, \$700 or \$840 depending on the number of eligible survivors.

DB Continues - Provides the death benefits being paid to a spouse of a member who died prior to retirement will continue in full should the spouse remarry.

59 Surv Addl Choice - Provides another opportunity for those member's who did not elect this benefit when the agency contracted for it. The effective date of coverage will be the date the member first became eligible for the 1959 Survivor Benefits.

Prior Service Credit - This is service rendered by the employee prior to the effective date of the contract with CalPERS.

21620

21329

21635

21573

21551

21583

20055

Annual Employer Statement  
Description Of Items

Employer Code: 0338

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21574

59 Surv Ben Level 4 - This benefit is for members who are not covered by Social Security. The 4th Level of 1959 Survivor Benefit is a monthly allowance of \$950, \$1,900 or \$2,280 depending on the number of eligible survivors.

G. Reclass to Safety/Effective Date

Effective Date                      This is the effective date that the listed group of employees was reclassified as safety.

H. Positions Excluded                These are the positions that have been excluded from PERS membership by your agency.

I. Resolutions

Addl Service Credit                Your agency has granted an additional designated period for additional service credit to a specified job classification, department or other organizational unit.

EPMC                                    Your agency has agreed to pay all or a portion of the normal contributions required to be paid by members of a group or class.

IRC 414(h) (2)                        Provides employees who pay their own member contributions to defer state and federal income taxes as the contributions are being treated as employer contributions for federal and state tax purposes.

Reporting the Value of EPMC        Your agency has agreed to report the value of employer paid member contributions as additional compensation to a group or class of members.

Service Credit Purchase Pre Tax    Provides employees who make payments by payroll deduction for service credit purchases to defer state and federal income taxes in accordance with IRC 414(h) (2).

Annual Employer Statement  
Description Of Items

Employer Code: 0338

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Time-In-Grade EPMC

Your agency has agreed to pay all or a portion of the normal contributions required to be paid by members of a group or class and elected a cumulative 'time-in-grade exception' which shall only apply to persons newly hired.

Time-In-Grade Value of EPMC

Your agency has agreed to report the value of employer paid member contributions as additional compensation to a group or class of members and elected a cumulative 'time-in-grade exception' which shall only apply to persons newly hired.

J. Local System Waivers

Members under the local retirement system who waived their rights under that system have been transferred to CalPERS.

K. District Names / School Unit

This is a list of the school districts and unit agency code under your agency.

\*\*\* End Of Report \*\*\*

Several booklets are mentioned throughout this statement. The booklets may be obtained through the CalPERS Central Supply or our website at [www.calpers.ca.gov](http://www.calpers.ca.gov).