

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 Chula Vista
 County Of : San Diego

Items:	Group 1	Group 2
B. Employer Code	0195	0195
Group Name	70002 Misc W/O SS FULL	70001 Misc W/O SS FULL
Group Effective Date	12/27/2002	10/01/1948
C. Social Security Coverage	NA	NA
Effective Date		
Division Date		
Termination Date		
D. Retirement Coverage		
Formula	3% @ 60 PA Misc	2% @ 55 PA Misc.
Contribution Rate	8.0% All Earnings	7.0% All Earnings
EE Cost Share / 20614	0.000%	0.000%
Total EE Rate	8.0%	7.0%
Modification Factor	In Excess of \$.00(per month)	In Excess of \$.00(per month)
E. Employer Contribution		
Rate	18.152%	18.152%
Effective Date	07/01/2009	07/01/2009

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
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F. Benefits/Effective Date

	Group 1	Group 2
1	FC 1 Year 12/27/2002	FC 1 Year 01/04/1991
2	Sick Leave Credit 12/27/2002	Sick Leave Credit 10/08/1976
3	Military Stats 76 12/27/2002	Military Stats 76 10/07/1994
4	COLA 2% 12/27/2002 Base Year: 12/27/2002	COLA 2% 04/01/1971 Base Year: 04/01/1971
5	2 Yrs Addl Service 11/07/2007	PRSA 50% 07/01/2002
6	PRSA 50% 12/27/2002	PRSA Continues 07/01/2002
7	PRSA Continues 12/27/2002	DB Continues 01/01/2000
8	DB Continues 12/27/2002	59 Surv Ben Level 4 05/29/1998
9	59 Surv Ben Level 4 12/27/2002	Retired DB \$5000 04/07/2000

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Items:	Group 1	Group 2
10	Retired DB \$5000 12/27/2002	Prior Service Credit 10/01/1948 Prior Service: 100% Reason:
11	Prior Service Credit 12/27/2002 Prior Service: 100% Reason:	Pre 1/74 04/16/1981

G. Reclass To Safety/Effective Date

NA

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Items:	Group 3	Group 4
B. Employer Code	0195	0195
Group Name	75001 Police W/O SS FULL	74001 Fire W/O SS FULL
Group Effective Date	10/01/1948	10/01/1948
C. Social Security Coverage	NA	NA
Effective Date		
Division Date		
Termination Date		
D. Retirement Coverage		
Formula	3% @ 50	3% @ 50
Contribution Rate	9.0% All Earnings	9.0% All Earnings
EE Cost Share / 20614	0.000%	0.000%
Total EE Rate	9.0%	9.0%
Modification Factor	In Excess of \$.00(per month)	In Excess of \$.00(per month)
E. Employer Contribution		
Rate	23.228%	23.228%
Effective Date	07/01/2009	07/01/2009

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Items: Group 3 Group 4
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F. Benefits/Effective Date

	Group 3	Group 4
1	FC 1 Year 11/16/1990	FC 1 Year 09/27/1990
2	PRSA 50% 02/01/1982	PRSA 50% 09/28/1984
3	Sick Leave Credit 10/08/1976	Sick Leave Credit 10/08/1976
4	Military Stats 76 10/07/1994	Military Stats 76 10/07/1994
5	COLA 2% 04/01/1971 Base Year: 04/01/1971	COLA 2% 04/01/1971 Base Year: 04/01/1971
6	2 Yrs Addl Service 11/07/2007	2 Yrs Addl Service 11/07/2007
7	PRSA Continues 01/01/2000	PRSA Continues 01/01/2000
8	DB Continues 01/01/2000	DB Continues 01/01/2000
9	59 Surv Ben Level 4 05/29/1998	59 Surv Ben Level 4 05/29/1998

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Items:	Group 3	Group 4
10	Retired DB \$5000 04/07/2000	Retired DB \$5000 04/07/2000
11	Prior Service Credit 10/01/1948 Prior Service: 100% Reason:	Prior Service Credit 10/01/1948 Prior Service: 100% Reason:

G. Reclass To Safety/Effective Date
Police ID/Comm. (20425) 09/28/1973
Police Comm. Duties (20426) 09/06/1991

Firefighters-Fire Prev (2 08/20/2004

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Items:
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H. Positions Excluded
1 Special - See Description
01/01/1975
EXCLUSION OF TEMPORARY EMPLOYEES CONTINUED UNDER SEC 20305 SUBSEQUENT
TO 1-1-75.

I. Resolutions
Resolution Type Reporting the Value of EPMC
Effective Date 12/28/2001
Eligible Members All Miscellaneous employees. Reso 2001-301
Effective Date 12/28/2001
End Date

Resolution Type Reporting the Value of EPMC
Effective Date 12/27/2002
Eligible Members All Miscellaneous employees. Reso # 2003-497
Effective Date 12/27/2002
End Date

Resolution Type Reporting the Value of EPMC
Effective Date 12/26/2003
Eligible Members The Mayor and Council Members. Reso # 2003-497
Effective Date 12/26/2003
End Date

Resolution Type Reporting the Value of EPMC
Effective Date 06/25/2004
Eligible Members All employees of Police Safety retirement employees. Reso # 2001-87
Effective Date 06/25/2004

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Items:
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End Date

Resolution Type Service Credit Purchase PreTax
Effective Date 07/18/1997
Eligible Members 70001, 74001, 75001
Effective Date 07/18/1997
End Date

Resolution Type Service Credit Purchase PreTax
Effective Date 04/10/2008
Eligible Members All Miscellaneous & All Safety coverage groups
Effective Date 01/10/2008
End Date

J. Local System Waiver

NA

K. District Names / School Unit Agency Code

NA

Annual Employer Statement
Description Of Items

Employer Code: 0195

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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: 0195

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VRBL (rate varies between members) ChartContribututions = 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.

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.

21329

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.

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Description Of Items

Employer Code: 0195

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20903      2 Yrs Addl Service - Members who retire within a specified
           window period receive two (2) additional years of service
           credit.

21624/26/28 PRSA 50% - Upon the death of a retiree, a monthly allowance of
           50% will continue to an eligible survivor. Current allowances
           payable to a retired member who chose Option 2, 2W, 3, 3W or 4,
           or the beneficiary of such retirees will be increased by 15%.

21635      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.

21551      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.

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.

21623.5    Retired DB $5000 - Upon the death of a retiree, a one-time
           lump sum payment of $5,000 will be made to the retiree's
           designated survivor(s), or to the retiree's estate.

20055      Prior Service Credit - This is service rendered by the
           employee prior to the effective date of the contract with
           CalPERS.

21325      Pre 1/74 - A one-time increase of 3% - 15% is provided to
           members who retired or died prior to 1/1/74. this is a
           graduated scale based on the date of retirement or death. The
           increase also applies to beneficiaries and survivors.

21624/21626 PRSA 50% - Upon the death of a retiree, the Post Retirement
           Survivor Allowance (PRSA), 50% of the unmodified allowance,

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Description Of Items

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will continue to an eligible survivor.

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).

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

Annual Employer Statement
Description Of Items

Employer Code: 0195

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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.