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**BEFORE THE BOARD OF RETIREMENT  
OF THE FRESNO COUNTY EMPLOYEES' RETIREMENT ASSOCIATION  
FRESNO COUNTY, CALIFORNIA**

*In the Matter of* )  
Determining "Pensionable Compensation" Under )  
the California Public Employees' Pension Reform )  
Act of 2013 for "New Members" Employed by the )  
Superior Court for the County of Fresno )

**RESOLUTION**

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**WHEREAS**, the Fresno County Employees' Retirement Association (FCERA) Board of Retirement (Board) is authorized and required by Government Code § 7522.34 to determine "pensionable compensation" for all "new members," as that term is defined in Government Code § 7522.04(f); and

**WHEREAS**, the payroll systems for the Superior Court for the County of Fresno ("Court") utilize a system of "earn codes" to designate the purposes for which Court employees are compensated; and


**WHEREAS**, in order to ensure that FCERA receives the correct amount of employer and employee contributions to fund the benefits promised to the Court's employees who qualify as "new members" on an actuarially sound basis, it is necessary for the Board to pass a resolution defining which earn codes the Court must report to FCERA as "pensionable compensation" and which earn codes the Court may not report to FCERA as "pensionable compensation"; and

**WHEREAS**, the Board has engaged in deliberative processes on this subject in its open and public meetings at which it received input from the members of FCERA staff, Court representatives, the Board's counsel and members of public in attendance at the meetings who desired to be heard; and



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BOARD OF RETIREMENT

By:   
Dr. Rod Coburn III, Chairman

Attest:   
Phillip Kapler, Retirement Administrator