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GOVERNMENT CODE - GOV

TITLE 2. GOVERNMENT OF THE STATE OF CALIFORNIA [8000 - 22980] (Title 2 enacted by Stats. 1943, Ch. 134.)

DIVISION 5. PERSONNEL [18000 - 22980] (Division 5 added by Stats. 1945, Ch. 123.)

PART 4. FEDERAL OLD AGE AND SURVIVORS' INSURANCE [22000 - 22603] (Part 4 repealed and added by Stats. 1955, Ch. 1441.)

CHAPTER 3. Administration of Old Age and Survivors' Insurance Program [22500 - 22603] (Chapter 3 added by Stats. 1955, Ch. 1441.)

ARTICLE 2. Administrative Cost Assessment and Financial Obligations [22550 - 22560] (Article 2 added by Stats. 1955, Ch. 1441.)

22550. For the purposes of this article, the term "public agency" includes the Board of Regents of the University of California.
(Added by Stats. 1955, Ch. 1441.)

22550.5. A school district whose employees in positions covered under a retirement system, as defined in subdivision (c) of Section 22009.1, are included in the agreement, shall be subject to all obligations and liabilities imposed on a public agency under this article.
(Amended by Stats. 1987, Ch. 728, Sec. 9.)

22551. (a) The board may charge or assess a public agency, and the public agency shall pay and reimburse the state at the times and in the amounts as the board may determine, the public agency's proportionate share of all costs incurred by the state in the administration of the federal system as it affects the public agency and its employees. The charges and assessments may differ from public agency to public agency. The charges or assessments shall be determined by the board in a manner approved by the Department of Finance and may be charged or assessed either in arrears or on the basis of anticipated costs not to exceed one year in advance.

(b) A penalty of 50 percent of the amount charged or assessed shall be added to each charge or assessment that is delinquent 90 days after a notice of the charge or assessment was mailed by the board. The total amount of the charge, assessment, and penalty that remains unpaid after 120 days shall accrue interest at the rate of 7 percent per annum. The charges, assessments, penalties, and interest collected shall be paid into the Treasury and credited as revenue to the Old Age and Survivors' Insurance Revolving Fund for use by the board upon appropriation by the Legislature pursuant to subdivision (b) of Section 22600.

(c) For charges and assessments levied on state departments and agencies pursuant to this section, the Controller shall transfer funds from those departments and agencies into the Old Age and Survivors' Insurance Revolving Fund based on a schedule provided by the board and approved by the Department of Finance.

(Amended by Stats. 2019, Ch. 24, Sec. 18. (SB 83) Effective June 27, 2019.)

22552. The board may charge or assess each public agency and each public agency shall pay and reimburse the state at such times and in such amounts as the board may determine, the approximate cost to the state of any and all work and services relating to a division under Article 2.5 (commencing with Section 22150) of Chapter 1 or the referendum provided by Article 2 (commencing with Section 22300) of Chapter 2 and requested by the agency. The charges or assessments shall be determined by the board in a manner approved by the Department of Finance.

(Amended by Stats. 1984, Ch. 193, Sec. 51.)

22553. Each public agency included in the agreement between the board and the federal agency pursuant to the provisions of this part shall be liable for the contributions required of an employer under the provisions of Section 3111 of the Internal Revenue Code

of 1954 and the portion required to be withheld from the salaries and wages of the employees as required under the provisions of Section 3101 of the Internal Revenue Code of 1954.

(Added by Stats. 1955, Ch. 1441.)

22554. Every public agency included in the agreement between the board and the federal agency may withhold from wages and salaries paid by them to officers and employees covered by the said agreement that portion required to be withheld from the salaries and wages of employees under the provisions of Section 3101 of the Internal Revenue Code of 1954, including contributions due on wages paid for services previously performed after the effective date of coverage where retroactive coverage has been requested by the public agency.

(Added by Stats. 1955, Ch. 1441.)

22555. Every public agency included in the agreement shall upon written request of the board pay to the board moneys that the state may be obligated to pay or forfeit to the federal government by reason of any failure on the part of any public agency for any cause or reason to pay contributions, interest, penalties, or other amounts required by the agreement and federal regulations adopted at the time and in amounts as required by the agreement or federal regulations. The board, in lieu of collection from the public agency, may offset any sum that does not exceed one dollar (\$1) from excess moneys in the Old Age and Survivors' Insurance Revolving Fund that are subject to transfer between the fund and the appropriation available for support of the board as provided in Section 22603.

(Amended by Stats. 2019, Ch. 24, Sec. 19. (SB 83) Effective June 27, 2019.)

22556. A public agency on whose behalf the board has made advances of money pursuant to Section 22601 shall reimburse the state the amount of the advances, with interest at the rate of 7 percent per annum from the time of the advance, unless the amount of interest, if charged, would be less than one dollar (\$1). The interest when collected shall be paid into the Treasury and credited as revenue to the General Fund.

(Amended by Stats. 2019, Ch. 24, Sec. 20. (SB 83) Effective June 27, 2019.)

22557. No statute of this State shall limit the time within which the board may enforce the payment of any amount payable to this State by a public agency pursuant to the provisions of this part by civil action or any other remedy.

(Added by Stats. 1955, Ch. 1441.)

22558. The board or the state officer or agency designated to assist in the administration of this part, may audit the books and records of any public agency having employees in positions covered by the agreement. Such audits shall be restricted to the extent necessary to make a determination of the public agency's liability for employer and employee contributions, penalties and interest required under the terms of the agreement.

(Added by Stats. 1955, Ch. 1441.)

22559. Every public agency included in the agreement between the board and the federal agency shall submit all wage, contribution, and other reports required to fulfill the obligations of the state under the federal system. In the event of a failure or refusal to submit such reports, the board or the state officer or agency designated to assist in the administration of this part may audit the books and records of such public agency to the extent necessary to determine the public agency's liability for employer and employee contributions, penalties and interest required under the terms of the agreement. The cost of such audits as determined by the board in a manner approved by the Department of General Services shall be assessed against such public agency and each public agency so assessed shall reimburse the state for such cost.

(Amended by Stats. 1967, Ch. 1353.)

22560. (a) The board may charge or assess each public agency as defined in Section 22009.03 and each public agency shall pay and reimburse the state at the times and in the amounts as the board may determine, the approximate cost to the state, of any work, services, equipment, and other administrative costs relating to a division under Article 2.5 (commencing with Section 22150) of Chapter 1 or the referendum provided by Article 2 (commencing with Section 22300) of Chapter 2 and requested by the agency. The charges may differ from public agency to public agency.

(b) A penalty of 50 percent of the amount charged or assessed shall be added to each charge or assessment that is delinquent 90 days after a notice of the charge or assessment was mailed by the board. The total amount of the charge, assessment, and penalty that remains unpaid after 120 days shall accrue interest at the rate of 7 percent per annum. The charges, assessments, penalties, and interest collected shall be paid into the Treasury and credited as revenue to the Old Age and Survivors' Insurance Revolving Fund for use by the board upon appropriation by the Legislature pursuant to subdivision (b) of Section 22600.

(Amended by Stats. 2019, Ch. 24, Sec. 21. (SB 83) Effective June 27, 2019.)

