



Home	Bill Information	California Law	Publications	Other Resources	My Subscriptions	My Favorites	
------	------------------	----------------	--------------	-----------------	------------------	--------------	--

Code: Section:

[Up^](#) [Add To My Favorites](#)

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 7. STATE PEACE OFFICERS' AND FIREFIGHTERS' DEFINED CONTRIBUTION PLAN [22960 - 22960.99] (Part 7 added by Stats. 1998, Ch. 820, Sec. 11.)

CHAPTER 2. Definitions [22960.10 - 22960.32] (Chapter 2 added by Stats. 1998, Ch. 820, Sec. 11.)

22960.10. "Account" means the account maintained with respect to the participant which reflects that aggregate value of the following amounts credited to the participant:

- (a) Employee contributions to the plan.
- (b) Employer contributions to the plan on behalf of the participant.
- (c) Net earnings of the State Peace Officers' and Firefighters' Defined Contribution Plan Fund allocable to the participant.
- (d) Any amount credited to the participant's account by reason of a transfer from another qualified plan in accordance with applicable federal tax laws.

(Added by Stats. 1998, Ch. 820, Sec. 11. Effective September 25, 1998.)

22960.11. "Beneficiary" means any person or persons designated by the participant pursuant to this part, or otherwise entitled by statute, to receive distributions from the participant's account upon the death of the participant.

(Added by Stats. 1998, Ch. 820, Sec. 11. Effective September 25, 1998.)

22960.12. "Board" means the Board of Administration of the California Public Employees' Retirement System.

(Added by Stats. 1998, Ch. 820, Sec. 11. Effective September 25, 1998.)

22960.13. "Compensation" means the total amount paid to an employee for a plan year as required to be reported on the employee's Internal Revenue Service form W-2 for income tax withholding purposes. This amount shall include employee contributions picked up by the employer under Section 414(h)(2) of Title 26 of the United States Code; and any amounts deducted by the employer from the participant's salary, including deductions for tax-deferred retirement plans or insurance programs; deductions for participation in an eligible deferred compensation plan within the meaning of Section 457 of Title 26 of the United States Code; and deductions for participation in a plan that meets the requirements of Section 125 or 401(k) of Title 26 of the United States Code.

(Added by Stats. 1998, Ch. 820, Sec. 11. Effective September 25, 1998.)

22960.14. "Disability" means a disability as determined by the board pursuant to Section 21156.

(Added by Stats. 1998, Ch. 820, Sec. 11. Effective September 25, 1998.)

22960.15. "Eligible employee" means any person employed by the state, whose compensation is paid out of funds directly controlled by the state, and who is subject to coverage by the plan pursuant to the provisions of Section 22960.

(Amended by Stats. 2009, Ch. 130, Sec. 34. (AB 966) Effective January 1, 2010.)

22960.16. "Employee contribution" means the amount withheld from the participant's compensation by the employer as a contribution to the participant's account in the plan.

(Added by Stats. 1998, Ch. 820, Sec. 11. Effective September 25, 1998.)

22960.17. "Employee contribution rate" means the percentage of the participant's compensation to be withheld by the employer as an employee contribution to the plan.

(Added by Stats. 1998, Ch. 820, Sec. 11. Effective September 25, 1998.)

22960.18. "Employer" means the State of California.

(Added by Stats. 1998, Ch. 820, Sec. 11. Effective September 25, 1998.)

22960.19. "Employer contribution" means the amount contributed by the employer to the participant's account in the plan.

(Added by Stats. 1998, Ch. 820, Sec. 11. Effective September 25, 1998.)

22960.20. "Employer contribution rate" means the percentage of the participant's compensation to be contributed by the employer to the participant's account in the plan.

(Added by Stats. 1998, Ch. 820, Sec. 11. Effective September 25, 1998.)

22960.21. "Fund" means the State Peace Officers' and Firefighters' defined Contribution Plan Fund.

(Added by Stats. 1998, Ch. 820, Sec. 11. Effective September 25, 1998.)

22960.22. "Net earnings" means the income earned, or losses incurred, on the State Peace Officers' and Firefighters' Defined Contribution Plan Fund, less the costs of administering the plan.

(Added by Stats. 1998, Ch. 820, Sec. 11. Effective September 25, 1998.)

22960.23. "Normal retirement age" means the age at which the participant is eligible for a retirement benefit without special qualifications and is the age of 50 years under this plan.

(Added by Stats. 1998, Ch. 820, Sec. 11. Effective September 25, 1998.)

22960.24. "Participant" means an employee who is subject to coverage by the plan, and who has contributions credited under the plan.

(Added by Stats. 1998, Ch. 820, Sec. 11. Effective September 25, 1998.)

22960.25. "Plan" means the State Peace Officers' and Firefighters' Defined Contribution Plan.

(Added by Stats. 1998, Ch. 820, Sec. 11. Effective September 25, 1998.)

22960.26. "Plan year" means the 12-month period commencing on any January 1 and ending on the following December 31.

(Added by Stats. 1998, Ch. 820, Sec. 11. Effective September 25, 1998.)

22960.27. "Retirement" means termination of all employment for the employer and completion of all conditions precedent to receiving a distribution for retirement.

(Added by Stats. 1998, Ch. 820, Sec. 11. Effective September 25, 1998.)

22960.28. "Spouse" means the person married to the participant on the date the participant files a beneficiary designation, or an application for a distribution from the plan, or on the date of the participant's death.

(Added by Stats. 1998, Ch. 820, Sec. 11. Effective September 25, 1998.)

22960.29. "State peace officers and firefighters" means those persons included in the definition of "state peace officer/firefighter member" pursuant to Article 3 (commencing with Section 20390) of Chapter 4 of Part 3.

(Added by Stats. 1998, Ch. 820, Sec. 11. Effective September 25, 1998.)

22960.30. "System" means the Public Employees' Retirement System.

(Added by Stats. 1998, Ch. 820, Sec. 11. Effective September 25, 1998.)

22960.31. "Termination" means termination of employment by reason of separation from all service for the employer.

(Added by Stats. 1998, Ch. 820, Sec. 11. Effective September 25, 1998.)

22960.32. “Valuation date” means the date as of which the assets of the fund are valued.

(Added by Stats. 1998, Ch. 820, Sec. 11. Effective September 25, 1998.)