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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 7. STATE PEACE OFFICERS' AND FIREFIGHTERS' DEFINED CONTRIBUTION PLAN [22960 - 22960.99] (

Part 7 added by Stats. 1998, Ch. 820, Sec. 11.)

CHAPTER 6. Contributions [22960.60 - 22960.63] (Chapter 6 added by Stats. 1998, Ch. 820, Sec. 11.)

22960.60. (a) Employer and employee contribution rates may be determined by the terms of the memorandum of understanding applicable to each plan participant and the employer in accordance with the requirements of this section.

(b) Through the Department of Human Resources, the employer shall provide the board with a true and correct copy of each memorandum of understanding applicable to plan participants. The board may prescribe procedures for the orderly transmittal and receipt of these documents.

(c) Except as provided in subdivision (e), after receipt of an applicable memorandum of understanding that sets forth an employer contribution rate and any employee contribution rate, the board shall, in accordance with Section 22960.36, amend the plan to provide for the employer contribution rate and any employee contribution rate set forth in the memorandum of understanding.

(d) The employer contribution rate and any employee contribution rate for state peace officers and firefighters who have become subject to this part pursuant to the provisions of subdivision (b) of Section 22960 shall be the contribution rate or rates set forth in the memorandum of understanding for state peace officers and firefighter members in Bargaining Unit 6.

(e) The board may refuse to amend the plan under this section if, in the board's considered judgment, the proposed amendment would violate any applicable provision of Title 26 of the United States Code.

(f) The initial employer contribution rate shall be prescribed in the memorandum of understanding. In the event an MOU expires and no new memorandums of understanding takes effect, the last memorandums of understanding in place shall control.

(Amended by Stats. 2012, Ch. 665, Sec. 165. (SB 1308) Effective January 1, 2013.)

22960.61. The employer shall pick up, for the sole purpose of and in accordance with the requirements of Section 414(h)(2) of Title 26 of the United States Code and Section 17501 of the Revenue and Taxation Code, all of the amounts otherwise due as employee contributions, which shall be paid by the employer in lieu of employee contributions and which shall be deducted from the employee's compensation.

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

22960.62. Pursuant to terms and conditions established by the board, a participant may be permitted to transfer funds from an eligible retirement plan into the plan to the extent that the transfers are allowable under applicable federal and state laws.

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

22960.63. (a) Notwithstanding any other provision of law or contract to the contrary, contributions to the plan shall be subject to the applicable limitations imposed by Section 415 of Title 26 of the United States Code, as that section may be amended from time to time and as these limits may be adjusted by the Commissioner of Internal Revenue.

(b) Notwithstanding any other provision of law or contract to the contrary, the amount of compensation that is taken into account in determining the benefits payable under the plan shall not exceed the applicable annual compensation limitations prescribed by Section 401(a)(17) of Title 26 of the United State Code, as that section may be amended from time to time and as that limit may be adjusted by the Commissioner of Internal Revenue.

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

