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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 8. SUPPLEMENTAL CONTRIBUTIONS PROGRAM [22970 - 22970.89] (Part 8 added by Stats. 1999, Ch. 307, Sec. 4.)

CHAPTER 6. Contributions [22970.55 - 22970.58] (Chapter 6 added by Stats. 1999, Ch. 307, Sec. 4.)

22970.55. (a) Employee after-tax contributions to the plan shall be made solely at the option of the participant.

(b) Employee contributions may be made directly by the participant to the plan on a periodic basis as specified by the board, or may be withheld from the employee's compensation after taxes and submitted by the employer through payroll deduction.

(c) The board shall establish the minimum contribution amount.

(Amended by Stats. 2007, Ch. 511, Sec. 5. Effective January 1, 2008.)

22970.56. (a) Notwithstanding any other provision of law 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 allocations to each participant's account under the plan shall not exceed the applicable annual compensation limitations prescribed by paragraph (17) of subsection (a) of Section 401 of Title 26 of the United States Code, as that section may be amended from time to time and as that limit may be adjusted by the Commissioner of Internal Revenue.

(c) The plan shall provide for the return of excess annual additions and the gain attributable thereto in accordance with Section 415 of Title 26 of the United States Code. In the event that a participant participates in more than one plan of the employer, any annual additions shall be deemed to consist first of annual additions to this plan.

(Added by Stats. 1999, Ch. 307, Sec. 4. Effective January 1, 2000.)

22970.57. (a) There shall be no employer contributions to the plan.

(b) There shall be no employer payment of participant contributions on behalf of a participant in accordance with paragraph (2) of subsection (h) of Section 414 of Title 26 of the United States Code.

(Added by Stats. 1999, Ch. 307, Sec. 4. Effective January 1, 2000.)

22970.58. The board may permit a participant to transfer funds, including eligible rollover contributions, from an eligible retirement plan into this plan to the extent that the transfers are allowed under applicable federal and state laws, and pursuant to the terms and conditions established by the board. The plan may accept rollover contributions made in accordance with paragraph (4) of subdivision (b) of Section 22960.4 if the board establishes a separate rollover contribution account for each participant or beneficiary who makes such rollover contributions for the purpose of holding those contributions. Rollover contributions made in accordance with paragraph (4) of subdivision (b) of Section 22960.4, shall be invested in the applicable target retirement date fund investment fund option available under the plan until the participant elects another investment fund option available under the plan in accordance with the terms and conditions established by the board.

(Amended by Stats. 2013, Ch. 755, Sec. 7. (SB 277) Effective January 1, 2014.)