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GOVERNMENT CODE - GOV

TITLE 3. GOVERNMENT OF COUNTIES [23000 - 33205] (Title 3 added by Stats. 1947, Ch. 424.)

DIVISION 4. EMPLOYEES [31000 - 33017] (Division 4 added by Stats. 1947, Ch. 424.)

PART 3. RETIREMENT SYSTEMS [31200 - 33017] (Part 3 added by Stats. 1947, Ch. 424.)

CHAPTER 5. County Fire Service Retirement Law [32200 - 32365] (Chapter 5 added by Stats. 1947, Ch. 424.)

ARTICLE 5. Contributions [32320 - 32342] (Article 5 added by Stats. 1947, Ch. 424.)

32320. The normal rates of contribution of members shall be based on the age at the nearest birthday at the time of entrance into the system.

(Added by Stats. 1947, Ch. 424.)

32321. The normal rates of contribution shall be such as will provide an average annuity at the lowest age at which the respective members are eligible for service retirement equal to one-half of terminal salary, according to the tables adopted by the board.

(Added by Stats. 1947, Ch. 424.)

32322. Until revised pursuant to Sections 32268 and 32269, the rate of contribution of each member is that percentage of the salary actually paid to him, disregarding any portion in excess of five hundred dollars (\$500) a month, shown in the following table according to age at the time of entry into the retirement system:

	Contribution,
Age at entry	percentage of
into system	salary
21	4.31
22	4.48
23	4.66
24	4.85
25	5.05
26	5.26
27	5.49
28	5.73
29	5.98
30	6.25
31	6.54
32	6.85

33	7.18
34	7.54
35	7.93
36	8.34
37	8.80
38	9.30
39	9.86
40	10.47

If a member is subject to the provisions of Section 32341, unless and until the member exercises the option provided for therein, any portion of the salary actually paid such member in excess of three hundred dollars (\$300) a month shall be disregarded.

(Amended by Stats. 1949, Ch. 1369.)

32323. The normal rate of contribution established for age 40 is the rate for any member who has attained a greater age before entrance into the system, and that established for age 21 is the rate for any member who enters the system at a lesser age.

(Added by Stats. 1947, Ch. 424.)

32324. The rate of contribution of any member shall apply only to so much of the salary actually paid to him, plus the monetary value as determined by the board of board, lodging, fuel, laundry, and other advantages of any nature furnished to him in payment for his services as does not exceed the amount specified in Section 32322. The amount shall be deducted by the county auditor or other officer charged with the duty of drawing salary or wage warrants from the first salary or wage warrant drawn in each month in favor of each member and shall be paid to the county treasurer and placed to the credit of the member's account.

(Amended by Stats. 1949, Ch. 1369.)

32325. Payment of salaries and wages less the contribution is full and complete discharge and acquittance of all claims and demands whatsoever for service rendered by the members during the period covered by such payment except the benefits afforded by this chapter.

(Added by Stats. 1947, Ch. 424.)

32326. Upon election by any person to come within this chapter any sums due him under any other system shall be paid to him as in the case of separation from the service, except as provided in Sections 32327, 32328, and 32329.

(Added by Stats. 1947, Ch. 424.)

32327. Any person electing to come within this chapter who elects to secure credit for prior service as a forester, firewarden, or fireman under this chapter, if he has to his credit in any other pension system a sum exceeding that necessary to entitle him to credit for such prior service shall have refunded to him only the amount by which his credit in the other pension system exceeds that necessary to entitle him to credit claimed for prior service. The amount necessary for such credit shall be determined on a 2 percent basis applied to the aggregate salary or wages paid during the period of prior service claimed.

(Added by Stats. 1947, Ch. 424.)

32328. Any person electing to secure credit for prior service as a forester, firewarden, or fireman under this chapter who has to his credit in any other pension system a sum less than that necessary to entitle him to credit for such prior service, shall deposit in the retirement fund a sum equal to the amount necessary to entitle him to the credit claimed for prior service, and the amount he has to his credit in the other pension system shall be transferred from such other system to the retirement fund of this system, to his credit. The amount necessary for such credit shall be determined on a 2 percent basis applied to the aggregate salary or wages paid during the period of prior service claimed.

(Added by Stats. 1947, Ch. 424.)

32329. Any person electing to come within this chapter may elect not to claim full credit for his prior service, but may elect to receive credit for only a fractional part of such prior service. In such event, he shall receive a refund or make deposit based on the amount to his credit in the other pension system as against the fractional part of the prior service claimed. The amount necessary for such credit shall be determined on a 2 percent basis applied to the aggregate salary or wages paid during the period of prior service claimed.

(Added by Stats. 1947, Ch. 424.)

32330. The board of supervisors shall determine and appropriate each year an amount sufficient, together with the contributions of the member to meet all of the current demands, including interest, against the fund. The board shall deposit monthly all contributions received in the county treasury to the credit of the fund.

(Added by Stats. 1947, Ch. 424.)

32330.5. The board of supervisors may appropriate an additional amount, not to exceed the sum which would result from a tax levy upon all of the property in the county subject to taxation of one-half cent (\$0.005) per one hundred dollars (\$100) of assessed valuation, to reduce or eliminate any deficit in the fund. The board of supervisors shall deposit monthly all contributions received in the county treasury to the credit of the fund.

(Added by Stats. 1949, Ch. 1369.)

32331. In the preparation and adoption of the county or county fire protection districts budget, the board of supervisors shall add to and include in the appropriation for salaries and wages an amount equal to the contributions to be made by members during the period for which the budget is being prepared.

(Added by Stats. 1947, Ch. 424.)

32332. The county auditor shall certify to the board of supervisors at the end of each month the total amount of contributions paid by members to the fund, and the board of supervisors shall thereupon transfer a like amount from the appropriation to the fund.

(Added by Stats. 1947, Ch. 424.)

32333. All contributions and deposits shall bear simple interest at a rate to be fixed by the board with the approval of the board of supervisors, not to exceed 4 percent a year.

Interest shall be credited semiannually on June 30th and December 31st to all contributions in the fund to the credit of each member which have been on deposit for six months immediately prior to such date.

(Added by Stats. 1947, Ch. 424.)

32334. Any member of the system who is separated from the service of the county before retirement for any cause other than death or permanent disability, shall have paid to him all his contributions to the fund and one-half of all interest credited to his account.

(Amended by Stats. 1949, Ch. 1369.)

32335. Upon the death before retirement of any member for any cause other than an injury received during the performance of his duty or sickness caused by the discharge of such duty, the system shall pay to his legal representative, all his contribution to the fund and one-half of all interest credited to his account.

(Amended by Stats. 1949, Ch. 1369.)

32336. Any member may redeposit in the fund, within one year after his reentrance into the service, an amount equal to that which he withdrew at the last termination of his membership. The redeposit shall constitute reinstatement in this system, and he is entitled to all of the privileges and benefits of the system.

(Added by Stats. 1947, Ch. 424.)

32337. Any member who enters the armed forces of the United States during war or national emergency proclaimed by the President or an act of Congress providing for peacetime induction or conscription and thereafter returns to active service as a forester, firewarden, or fireman within 90 days after the termination of military service during the war or emergency is deemed to have been in continuous service as a forester, firewarden, or fireman during the time he was in the armed forces of the United States if, during the period of his absence from active duty or within one year after his return from military service and such further time not exceeding an additional two years as the board determines, he pays into the fund an amount equal to the contributions which he would have made had he remained on active duty.

(Added by Stats. 1947, Ch. 424.)

32338. If any member is compelled to be absent from his employment because temporarily incapacitated for the performance of duty as the result of injury or disease occurring in and arising out of his employment, because of which he becomes entitled to workmen's compensation, within 90 days after his return to active employment, or within 90 days after the effective date of this section, whichever first occurs, or within such further time as may be granted by the board, he may pay into the fund an amount equal to that which would have been deducted had he remained in active employment. Upon the making of such payment, such time, whether before or after the effective date of this section, shall be considered as time served as a county forester, firewarden, or fireman.

(Added by Stats. 1947, Ch. 270.)

32339. Notwithstanding the provisions of this article, the board of supervisors and the board of supervisors as a governing body of the fire protection districts, may elect to contribute for each member of this system who has entered the armed forces of the United States after June 1, 1940, during war or national emergency proclaimed by the President or an act of Congress providing for peacetime induction or conscription and thereafter returns to active duty as a county forester, fire warden or county fire protection district fireman within ninety days after the termination of such military service, in addition to the contributions required by Sections 32330 and 32331, an amount equal to twice the amount such member would have contributed had he remained in service as a county forester, fire warden, or county fire protection district fireman and received the full salary of the position or positions which he held during the time of such military service.

(Added by Stats. 1949, Ch. 481.)

32340. If the board of supervisors elects to contribute as provided in Section 32339:

(a) Any such member who exercises or did exercise the right to contribute to the system during the period of military service shall have such contributions refunded.

(b) Any such member who withdraws or has withdrawn his accumulated contributions during his military service and who does not or did not redeposit the amount withdrawn upon his return to service as a county forester, fire warden or county fire protection district fireman is entitled to be credited with any contribution the board of supervisors elects to make, and to receive credit for service during the period he was absent on military service, the same as if he had not withdrawn his accumulated contributions, and his rate for future contributions shall be based upon his age at the commencement of his absence on military service.

(c) The contribution made by the board of supervisors pursuant to this section shall be available only for the purpose of retirement for service or for disability, and shall be made available only for the purpose of retirement, and a member resigning from county service after reinstatement from military service shall be entitled to withdraw only that portion of his accumulated contributions personally made by him.

(Added by Stats. 1949, Ch. 481.)

32341. When the compensation of a member is a factor in any computation to be made under this chapter, there shall be excluded from such computation for any period of service prior to the first day of the month after the effective date of this section, any compensation earned since the establishment of the system upon which compensation the member has not paid contributions into the fund because of the provisions of Section 32322 as it existed prior to October 1, 1949, unless on or before December 31, 1952, such member shall elect by written notice filed with the board to pay into the retirement fund either by lump sum payment or by pay roll deductions over a period not exceeding 36 months, and prior to the effective date of his retirement and thereafter pays into the fund within the period specified such additional amount as he would have contributed as a part of his contributions had Section 32322 always read as it now reads and an amount equal to one-half the additional interest which would have been accrued to his account under such assumptions.

(Amended by Stats. 1951, Ch. 1236.)

32342. A member subject to the provisions of Section 32341, who, either before or after the effective date of the 1951 amendment to this section elects to make the payments provided for therein shall be deemed to have elected to make the payments provided for in Section 32341 as it now reads.

(Amended by Stats. 1951, Ch. 1236.)