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**GOVERNMENT CODE - GOV**

**TITLE 5. LOCAL AGENCIES [50001 - 57607]** ( Title 5 added by Stats. 1949, Ch. 81. )

**DIVISION 2. CITIES, COUNTIES, AND OTHER AGENCIES [53000 - 55821]** ( Division 2 added by Stats. 1949, Ch. 81. )

**PART 1. POWERS AND DUTIES COMMON TO CITIES, COUNTIES, AND OTHER AGENCIES [53000 - 54999.7]** ( Part 1 added by Stats. 1949, Ch. 81. )

**CHAPTER 2. Officers and Employees [53200 - 53299]** ( Chapter 2 added by Stats. 1949, Ch. 81. )

**ARTICLE 1.1. Deferred Compensation [53212 - 53214.5]** ( Article 1.1 added by Stats. 1972, Ch. 1370. )

**53212.** As used in this article, "local agency" means a county, city, public district, joint powers agency, or any public or municipal corporation.

(Amended by Stats. 1983, Ch. 42, Sec. 1.)

**53213.** Each local agency may establish for its officers and employees a deferred compensation plan. Participation in such plan shall be by written agreement between such officers and employees and the governing body of the local agency which shall provide for deferral of a portion of such officers' or employees' wages. Officers and employees of any local agency having a deferred compensation plan may authorize deductions to be made from their wages for the purpose of participating in such deferred compensation plan.

(Added by Stats. 1972, Ch. 1370.)

**53213.5.** (a) Each deferred compensation plan established pursuant to this article shall conform with the requirements promulgated under the federal Small Business Job Protection Act of 1996 (Public Law 103-188). Those requirements include, but are not limited to, the holding of assets in a plan that complies with Sections 401(a), 401(k), and 457 of the federal Internal Revenue Code in trust for the exclusive benefit of employees.

(b) Notwithstanding any other provision of law, participants choosing individually directed investments shall relieve the trustee and local agency of responsibility under the terms of the plan and trust. That relief shall be conditioned upon the local agency compliance with communication and education requirements similar to those prescribed in subdivision (c) of Section 1104 of Title 29 of the United States Code for private sector employers.

(Added by Stats. 1998, Ch. 996, Sec. 6. Effective January 1, 1999.)

**53214.** Notwithstanding any other provision of law, a participant in a deferred compensation plan may also participate in a public retirement system, and, in ascertaining the amount of compensation of such participant for purposes of computing the amount of his contributions or benefits under a public retirement system, any amount deducted from his wages pursuant to this article shall be included.

(Added by Stats. 1972, Ch. 1370.)

**53214.5.** A county or city and county that pays the salaries, either in whole or in part, of judges of the superior courts and the officers and attachés of those courts may allow the judges, officers, and attachés to participate in any deferred compensation plan established pursuant to this article. Any county or city and county is hereby authorized to enter into a written agreement with the judges, officers, and attachés providing for deferral of a portion of their wages. The judges, officers, and attachés may authorize deductions to be made from their wages for the purpose of participating in the deferred compensation plan.

(Amended by Stats. 2023, Ch. 478, Sec. 42. (AB 1756) Effective January 1, 2024.)