



San Joaquin County Employees' Retirement Association

***Alameda* Decision: Implementation Status April 1, 2021**

The California Supreme Court's *Alameda* decision requires SJCERA to exclude from retirement benefit calculations stand-by pay, correctional briefing pay and employer contributions to deferred compensation.

This document provides status updates on SJCERA's implementation of the court's decision.

Retired Members

- 100% of members affected by the *Alameda* decision have been notified
- 93% of all required benefit adjustments have been implemented
- 100% of required benefit adjustments will be implemented by June 1, 2021
- If you are required to repay overpaid benefits, the taxable amount reported on your 2021 IRS *Form 1099-R* will be reduced by the amount of any repayment you make

Active and Deferred Members

- The return of overpaid contributions is expected to begin by late summer of 2021