



San Joaquin County Employees' Retirement Association

Alameda Decision: Implementation Status August 30, 2021 *(Amended)*

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. Because these earnings types are no longer used to calculate retirement benefits, SJCERA will return any eligible, overpaid contributions plus interest.

Active Members

- 743 active members will receive their return of their overpaid contributions and interest in their October 1, 2021 paychecks. Members of this group were sent a letter notifying them of the upcoming distribution on August 27, 2021.
- The remaining affected active members' accounts (approximately 415) require additional review and calculation prior to processing because of data complexities such as divorce settlements, payroll adjustments, and the interplay with state or federal compensation limits. Affected members will be notified in advance of the distribution so they can adjust their tax withholding or make other arrangements as appropriate.

Deferred Members

- All affected deferred members have been notified.
- SJCERA will focus on calculating affected deferred members' overpaid contributions and interest when the active members' accounts are completed.

Retired Members

- All affected retirees' benefits have been adjusted.
- All repayments for receipt of overpaid benefits have been initiated.
- Members who retired after July 30, 2020, may have paid contributions on now-excluded pay types. While the retirement benefits they are receiving have already been adjusted to comply with the *Alameda* decision, the return of any overpaid contributions and interest is pending. SJCERA will focus on calculating the amount of any distribution owed to these retired members when the active members' accounts are completed.