



COMPENSATION

605.4 – PERS SYSTEM CONTRIBUTION CHANGES

- 1. Policy Purpose:** To establish policy and procedures for implementing changes to the State of Nevada Public Employees' Retirement System (PERS) contribution rates as set forth in NRS Chapter 286.

Policy Coverage: This policy applies to all non-represented and represented (non-exempt and exempt), full-time employees of the East Fork Fire Protection District.

Adopted Date: 04/16/2019

Revised Date: N/A

Policy #: 605.4

***The procedure established in this policy will be superseded and have no effect when covered by a similar or conflicting provision in a Collective Bargaining Agreement. For detailed information, please refer to your Collective Bargaining Agreement. ***

- 2. Policy:**
 - A. All full-time employees (represented, non-represented, non-exempt and exempt) of the District are governed by this policy.
 - B. The District will pay the retirement contribution under the Employer-Pay Contribution Plan. Employees who are considered non-police/fire will have the option to elect the Employee/Employer Contribution Plan or the Employer-Pay Plan where the District will pay the employer portion of the retirement contribution.
 - C. Except as may be provided by the Nevada State Legislature, any increase in the percentage rate of the retirement contribution will be shared equally by the District and the employee and will be paid in the manner provided by NRS 286.421.
 - D. Except as may be provided by the Nevada State Legislature, any decrease in the percentage rate of the retirement contribution will result in a corresponding increase in the employee's base pay equal to one-half (1/2) of the decrease in the manner provided by NRS 286.421.

- E. Any increases/decreases in retirement contributions will be effective in accordance with the effective date indicated by Nevada PERS and will be implemented the first full pay period following the increase/decrease.

3. Procedure:

- A. The State of Nevada Public Employees' Retirement System will notify the employer prior to any changes in PERS contribution rates.
- B. The District's PERS Liaison (District Accountant) or designee (Executive Office Manager) will notify the affected divisions (District Fire Chief/Finance/Human Resources) of any changes in PERS contribution rates.
- C. The District's PERS Liaison (District Accountant) or designee (Executive Office Manager) will notify employee association presidents and general employees of any changes in PERS contribution rates prior to implementation.

The District's PERS Liaison (District Accountant) or designee (Executive Office Manager) will coordinate with the Finance and Human Resources Divisions to ensure the appropriate changes are made to salaries on the corresponding effective date.

- D. The District's PERS Liaison (District Accountant) or designee (Executive Office Manager) will notify PERS of the appropriate action taken pursuant to NRS 286.

RESPONSIBILITY FOR REVIEW: The District Fire Chief, or his designee and/or the Executive Office Manager, or his/her designee will review this policy every 3 years or sooner as necessary.