

**BEFORE THE GOVERNING BOARD OF THE
SOUTHERN KERN UNIFIED SCHOOL DISTRICT OF KERN COUNTY, CALIFORNIA**

In the Matter of the District's Classified
Service

RESOLUTION NO. 19-20-10

A Resolution by the Governing Board
Addressing Post-Employment Qualified
Plan Contributions For Unrepresented
Classified Management Employees

RECITALS

1. The Southern Kern Unified School District (District) governing board wishes to maintain a benefits package that is competitive with other school districts and other public sector employees.
2. In recognition that due to present staffing levels of the classified management service, there may not be sufficient opportunities for classified management employees to utilize their allotted leave. As such, the governing board of the District desires to make post-employment contributions to the Section 403(b) accounts of employees who have accumulated more than eight hundred eighty five (885) hours in compensable time off in lieu of paying those amounts due by virtue of the accumulation of these excess unused hours as compensation;

NOW, THEREFORE, BE IT RESOLVED as follows:

- A. The above recitals are true and correct.
- B. For each regularly employed classified management employee who has at least five (5) years of regular District service and who is retiring from District employment, the District shall provide post-employment 403b accounts wherein the payable value of qualifying final accrued leave balance in excess of eight hundred eighty five (885) hours will be deposited, up to the legal limit specified in Section C below. Qualifying leave balance includes unused vacation and compensatory time off. Qualifying leave balance does not include accumulated sick leave.

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C. These non-elective (employer) contributions will be made in accordance with Section 403(b)(3), beginning in the first January of the year following the affected employees' retirement with those contributions to continue each January until the lesser of the value of the unused vacation days has been made, or for up to five (5) years following retirement, The contributions in no event will exceed the applicable limit as specified under Internal Revenue Code Section 415(c) limit, as indexed at the time of retirement. The current Section 415(c) limit for 2020 is \$57,000 per year. No affected employee will be given the option to receive those amounts as compensation.

Pass, Approved, and Adopted this 18th day of March, 2020

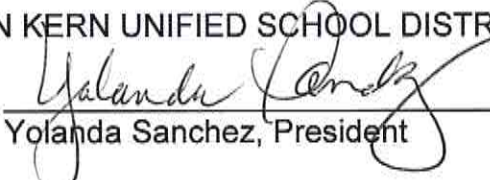
AYES: Gutierrez, Robinson, Sanchez

NOES: 0

ABSTENTIONS: 0

ABSENT: Bender, Tanksley

GOVERNING BOARD OF THE SOUTHERN KERN UNIFIED SCHOOL DISTRICT



Yolanda Sanchez, President

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