

STATE CONTROLLER'S OFFICE  
PERSONNEL/PAYROLL SERVICES DIVISION  
P. O. BOX 942850  
Sacramento, CA 94250-5878

DATE: September 17, 2007

PERSONNEL LETTER #07-016  
CIVIL SERVICE ONLY

TO: All Agencies in the Uniform State Payroll System

FROM: Don Scheppmann, Chief  
Personnel/Payroll Services Division

RE: **RETIREMENT ACCOUNT CODES 4L, 4P, AND 9C**

This letter clarifies the purpose of retirement account codes 4L, 4P, and 9C. These retirement account codes are established for rank and file miscellaneous and industrial employees who are newly hired to state service on or after January 1, 2007 in bargaining units 1, 3, 4, 7, 10 - 21 with prior non-state CalPERS service (e.g., County of Sacramento). Departments must use retirement account codes 4L, 4P, and 9C when appointing newly hired rank and file employees in the aforementioned bargaining units with prior non-state CalPERS service.

To determine if the newly hired employee has prior non-state CalPERS service, complete the Department of Personnel Administration's (DPA) Alternate Retirement Program (ARP) Eligibility Worksheet. This worksheet contains questions about the employee to determine if she/he is subject to the ARP or CalPERS membership. The ARP Eligibility worksheet is located on the main page of the DPA web site at <http://www.dpa.ca.gov//home.htm> under Information For HR Staff or under Benefits - Savings Plus - Alternate Retirement Program.

The attributes of retirement account codes 4L, 4P, and 9C are as follows:

Account Code	Rate	Exclusion Amount
4L - Miscellaneous subject to Social Security/Medicare	5%	\$513
4P - Miscellaneous subject to Social Security/Medicare (only for Porterville Developmental Center Unit 18 rank and file employees)	5%	\$513
9C - Industrial subject to Social Security/Medicare	5%	\$513

## **CONTACTS**

If you have any questions concerning this letter, please contact Lynn Black at (916) 327-3926 or email at [lblack@sco.ca.gov](mailto:lblack@sco.ca.gov). For PAR documentation assistance, contact the Personnel Liaison Unit at (916) 322-6500. Reference Personnel Letter #06-020 for ARP retirement account code information related to the above bargaining units.

DS:LB:PMAB