

State of California

# Government Compensation In California Program

2019 Reporting Instructions



**BETTY T. YEE**

California State Controller's Office

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## Introduction – Report Preparation Information

The State Controller's Office (SCO) is pleased to present the Government Compensation in California (GCC) reporting instructions for calendar year 2019. These reporting instructions provide guidance on completing and submitting the GCC report to SCO.

### I. Intent of the Report

The intent of the GCC report is to capture pay and benefit information for every compensated employee who received a W-2 for calendar year 2019, and for all compensated or uncompensated elected officials and/or board members:

- The GCC report should include compensation information for:
  - Elected officials and/or board members (compensated or uncompensated);
  - Full-time employees;
  - Part-time employees;
  - Temporary employees; and
  - Seasonal employees.
- If you did not have any paid employees who received W-2s for the calendar year, you are still required to submit a GCC report that contains the name of the department and classifications of any elected officials and/or board members. In other words, even if a special district did not issue W-2s for the calendar year, the district is still required to submit a GCC report listing its elected officials and/or board members.
- Do not report information on positions filled by independent contractors. For clarification of the definition of “employee” versus the definition of “contractor”, refer to *Internal Revenue Service Publication 15-A, Employer’s Supplemental Tax Guide*, at <https://www.irs.gov/pub/irs-pdf/p15a.pdf>
- Do not include any pay reported on IRS Form 1099.
- Do not include employees who received employer contributions toward retirement and/or health plans, but received no pay during the reporting year.

### II. General Reporting Requirements

#### Due Date:

The reporting due date is provided on the GCC alert letter regarding the *2019 Government Compensation in California Report*.

#### Format:

Report templates are available on SCO’s website at [https://www.sco.ca.gov/ard\\_locinstr\\_gcc\\_reporting.html](https://www.sco.ca.gov/ard_locinstr_gcc_reporting.html).

Only the templates provided on SCO's website may be used to report and submit the required report.

**Submission:**

To submit a completed GCC report using File Transfer Protocol (FTP), refer to the FTP instructions available on SCO's website at

[https://www.sco.ca.gov/ard\\_locinstr\\_gcc\\_reporting.html](https://www.sco.ca.gov/ard_locinstr_gcc_reporting.html)

Templates should not be converted to any other format (e.g., PDF) prior to filing through FTP.

**III. Detailed Reporting Requirements**

**Section A. Report Identification and Contact Information**

Following is the header portion of the GCC report, and steps for filling in the fields correctly:

State Controller's Office - Local Government Programs and Services Division Local Government Compensation Report - Calendar Year 20xx <a href="#">Refer to the 20xx GCC Reporting Instructions for more details</a>			Preparer Contact Information	
Entity Name	City of ABC		Preparer Name	John Doe
Human Resources Web Page	<a href="http://www.cityofABC.org/hr">http://www.cityofABC.org/hr</a>		Phone Number	(123) 456-7890
Employees Hold more than One Position?	Yes	(Enter 'Yes' or 'No')	'Save As' Filename	20xx-12345678910.xlsx
Do the amounts in the Defined Benefit Plan column include payment toward the pension unfunded liability?	Yes	(Enter 'Yes' or 'No')	E-mail Address	<a href="mailto:john.doe@cityofABC.org">john.doe@cityofABC.org</a>

**Step A1: Entity Name Field**

For the Entity Name field, select your entity from the drop-down list on the report template. Ensure that you have selected the correct entity, as some entity names are similar.

**Note:** For Special Districts and K-12 reports, the county that the entity is within is listed before the entity name. For these reports, make sure the correct county is listed next to your entity's name.

**Step A2: 'Save As' Filename Field**

Save the GCC report file to your computer. The filename should be the reporting year and your 11-digit unique identification number: 2019-xxxxxxxxxx. Your unique identification number is located on your reporting template embedded in the 'Save As' Filename field in red text. The 'Save As Filename' field is automatically populated. Do not alter the data in this field.

For example, the filename for entity ABC, with unique identification number 12345678910, would be **2019-12345678910.xlsx**, as shown:

State Controller's Office - Local Government Programs and Services Division Local Government Compensation Report - Calendar Year 20xx <a href="#">Refer to the 20xx GCC Reporting Instructions for more details</a>			
Entity Name	City of ABC		
Human Resources Web Page	<a href="http://www.cityofABC.org/hr">http://www.cityofABC.org/hr</a>		
Employees Hold more than One Position?	Yes	(Enter 'Yes' or 'No')	'Save As' Filename
Do the amounts in the Defined Benefit Plan column include payment toward the pension unfunded liability?	Yes	(Enter 'Yes' or 'No')	20xx-12345678910.xlsx

### Step A3: Human Resources Web Page Field

Enter the Uniform Resource Locator (URL) for your entity’s human resources web page into the Human Resources Web Page field. If your entity does not have a Human Resources web page, enter “None” or leave the field blank.

### Step A4: Employees Hold More Than One Position Field

- Select Yes or No from the drop-down list:
  - Yes – indicates that your entity had employees who held more than one position **concurrently** during the course of the calendar year.
  - No – indicates that your entity did not have any employees who held more than one position **concurrently** during the course of the calendar year.

### Step A5: Do the amounts in the Defined Benefit Plan column include payment toward the pension unfunded liability?

**State Controller's Office - Local Government Programs and Services Division**  
 Local Government Compensation Report - Calendar Year 20xx  
[Refer to the 20xx GCC Reporting Instructions for more details](#)

Entity Name		
Human Resources Web Page		
Employees Hold more than One Position?	(Enter 'Yes' or 'No')	'Save As' Filename
Do the amounts in the Defined Benefit Plan column include payment toward the pension unfunded liability?	(Enter 'Yes' or 'No')	

- Select “Yes” or “No” from the drop-down list:
  - Yes – indicates that amounts reported in the “Defined Benefit Plan: Employer’s Share” column include payment made toward the retirement plan’s unfunded liability.
  - No – indicates that amounts reported the “Defined Benefit Plan: Employer’s Share” column include normal cost payments only.

### Step A6: Preparer Contact Information Field

- In the Preparer Name field, enter the name of the individual who is preparing the report and who can be contacted to answer any questions regarding the data reported.
- In the Phone Number field, enter the report preparer’s phone number, including the area code.
- In the Email Address field, enter the email address of the report preparer.

Preparer Contact Information	
Preparer Name	John Doe
Phone Number	(123) 456-7890
E-mail Address	john.doe@entityABC.org

## Section B. Pay and Benefit Data for Each Employee

The Pay and Benefits section is the compensation detail portion of the GCC report. Each row represents an employee who received a W-2 for the calendar year, or an uncompensated elected official/board member. Note: no separate rows should be created for different compensation types (e.g., overtime.) All reportable compensation for each employee should be reported in the same row.

The GCC report contains protected cells. **Do not reformat cells in the spreadsheet, as doing so may cause your report to be rejected.** Do not cut and paste pay and benefit information into the spreadsheet without ensuring that data elements are consistent with the cell formats shown below. The number of columns in the spreadsheet from which you copy data must match the number of columns in the GCC reporting template.

					Total Wages Subject to Medicare (Box 5 of W-2):				Applicable Defined Benefit Pension Formula	Employer Contribution:			
Department	Classification	Multiple Positions Footnote	Annual Salary Minimum	Annual Salary Maximum	Annual Regular Pay	Overtime Pay	Lump Sum Pay	Other Pay		Retirement Plan: Employees' Share Paid by Employer	Defined Benefit Plan: Employer's Share	Deferred Compensation/ Defined Contribution Plan	Health, Dental, Vision
Alphanumeric 100 Characters Maximum	Alphanumeric 100 Characters Maximum	Numeric 5 Characters Maximum	Whole Dollars Only Maximum = 99,999,999	Whole Dollars Only Maximum = 99,999,999	Whole Dollars Only Maximum = 99,999,999	Whole Dollars Only Maximum = 99,999,999	Whole Dollars Only Maximum = 99,999,999	Whole Dollars Only Maximum = 99,999,999	Alphanumeric 50 Characters Maximum	Whole Dollars Only Maximum = 99,999,999	Whole Dollars Only Maximum = 99,999,999	Whole Dollars Only Maximum = 99,999,999	Whole Dollars Only Maximum = 99,999,999

### Step B1: Elected Positions Column

- An employee is an elected official and has an elected position when his or her position is attained via public election, or when he or she is appointed to serve the remainder of a previously-elected employee's term. Individuals serving in positions for multiple entities should be listed as elected positions only for the entities to which they were specifically elected. For example, if an employee is elected to the city council and subsequently appointed as a board member for a special district, then he or she would be listed as an elected position on the city's GCC report, and would not be listed as an elected position in the special district's GCC report.
- In the Elected Position column, enter a "Y" if the row represents an elected position. Leave this column blank for all non-elected positions.
- Elected positions may include, but are not limited to:
  - Assessors
  - Auditor-Controllers
  - Board Members
  - City Attorneys
  - City Council Members
  - Clerks
  - Controllers
  - County Supervisors
  - District Attorneys
  - Mayors
  - Public Defenders
  - Sheriffs
  - Treasurers
  - Tax Collectors

### Step B2: Department Column

In the Department column, enter the department name:

- Use alphanumeric characters (100 characters maximum).
- Use proper-case capitalization (i.e. Administration, Finance, Public Works, etc.).
- Do **not** use abbreviations.

### Step B3: Classification Column

In the Classification column, enter the employee's job title or position name:

- Use alphanumeric characters (100 characters maximum).
- Use proper-case capitalization (i.e. Accountant, Clerk, Director, etc.).
- Use the standard job title or position name for individuals who received a W-2 for calendar year 2019 refer to an uncompensated board member as a "Board Member."
- For stepped classifications, use Roman numerals (i.e. Accountant I, Clerk IV, etc.).
- Do **not** include employee names, employee numbers, or position numbers.
- Do **not** use abbreviations.

### Step B4: Multiple Positions Footnote Column

The Multiple Positions Footnote column identifies employees who held multiple positions **concurrently** during the calendar year. Notations should be made in this column only for employees holding multiple concurrent positions. For employees who held one position throughout the calendar year, leave this column blank (see **Figure 1** on page 7). Assign a unique number (five-digit maximum) to each employee who held multiple concurrent positions, and include it with the list of each concurrent position held:

- Calculate the total amount for each of the compensation columns (pay and benefits) for all positions concurrently held by a single employee, and place the totals on the line for either the most recently-held position or the position with the highest maximum annual salary (primary line). All subsequent positions (secondary lines) should list only the Department and Classification, with zero (0) as the compensation amount.
- The example in **Figure 2** on page 7 shows an employee who held two positions concurrently during the calendar year: one position was an Accountant I, and the other position was a Clerk II. The unique identification number for this employee is 246; this number is included with the list of each concurrent position held by this employee.
- The Multiple Positions Footnote column should be left blank if an employee transferred, was promoted, or worked in multiple positions that did not have overlapping dates of service. For example, if an employee was an Accountant I for the first six months of the year and was promoted to an Accountant II for the remaining six months of the year, do not record the two positions in the Multiple Positions Footnote column. Instead, report only the position that the employee held at the end of the reporting calendar year.

Figure 1

Scenario 1: Employee held one position

Department	Classification	Multiple Positions Footnote	Annual Salary Minimum	Annual Salary Maximum	Total Wages Subject to Medicare (Box 5 of W-2)				Applicable Defined Benefit Pension Formula	Employer Contribution			
					Annual Regular Pay	Overtime Pay	Lump Sum Pay	Other Pay		Retirement Plan: Employees' Share Paid by Employer	Defined Benefit Plan: Employer's Share	Deferred Compensation/Defined Contribution Plan	Health, Dental, Vision
Administration	Accountant I		24,000	36,000	31,250	1,500	0	0	2%@55	0	2,500	0	2,000

Employee works in Administration

- Appointed as an Accountant I
- Worked 1/1/2012 to 12/31/2012
- Annual Total Wages Subject to Medicare (Box 5 of W-2) is \$32,750
  - \$31,250 in annual regular pay
  - \$1,500 in overtime pay

Figure 2

Scenario 2: Employee held two positions concurrently during the calendar year

	Department	Classification	Multiple Positions Footnote	Annual Salary Minimum	Annual Salary Maximum	Total Wages Subject to Medicare (Box 5 of W-2)				Applicable Defined Benefit Pension Formula	Employer Contribution			
						Annual Regular Pay	Overtime Pay	Lump Sum Pay	Other Pay		Retirement Plan: Employees' Share Paid by Employer	Defined Benefit Plan: Employer's Share	Deferred Compensation/Defined Contribution Plan	Health, Dental, Vision
Primary Row	Finance	Accountant I	246	24,000	36,000	31,250	2,250	0	3,000	2%@55	0	2,500	0	2,000
Secondary Row	Administration	Clerk II	246	0	0	0	0	0	0	N/A	0	0	0	0

Enter Total Wages Subject to Medicare and Employer Contribution Information for all concurrently held positions on one primary row using the most recently appointed position or the position with the highest maximum annual salary.

Use subsequent rows for information related to other concurrently held positions. Enter only position-related information on this row (Department, Classification, Annual Salary Minimum/Maximum, Pension Formula). Enter zeros for wage information and employer contribution information.

Employee's Annual Total Wages Subject to Medicare (Box 5 of W-2) is \$36,500	
<ul style="list-style-type: none"> <li>• Appointed as an Accountant I in Finance</li> <li>• Worked 1/1/2012 to 12/31/2012</li> <li>• \$20,250 in regular pay</li> <li>• \$2,250 in overtime pay</li> </ul>	<p><u>Calculations:</u></p> <p>\$20,250 Accountant I                      + \$11,000 Clerk II  <b>\$31,250 Annual Regular Pay</b>                      \$2,250 overtime pay                      + \$3,000 incentive pay  <b>\$36,500 Total Wages</b></p>
<ul style="list-style-type: none"> <li>• Also appointed as a Clerk II in Administration</li> <li>• Worked 1/1/2012 to 5/31/2012</li> <li>• \$11,000 in regular pay</li> <li>• \$3,000 in incentive pay</li> </ul>	



### Step B5: Annual Salary Minimum Column

In the Annual Salary Minimum column, enter the minimum annual base salary for the employee's position:

- Use whole dollars only.
- To calculate the annual minimum salary from hourly wages, convert the minimum hourly pay to equivalent full-time pay (i.e. multiply the minimum base hourly wage by full-time hours).
- Do not include additional compensation (i.e. overtime pay, incentive pay, etc.).
- Enter zero if there is no salary schedule associated with the employee's position.
- If there is no minimum salary for the position, enter zero in both the minimum and maximum salary columns.

### Step B6: Annual Salary Maximum Column

In the Annual Salary Maximum column, enter the maximum annual base salary for the employee's position:

- Use whole dollars only.
- To calculate the annual maximum salary from hourly wages, convert the maximum hourly pay to equivalent full-time pay (i.e. take the maximum base hourly wage and multiply by full-time hours).
- Do not include additional compensation (i.e. overtime pay, incentive pay, etc.).
- Enter zero if there is no salary schedule associated with the employee's position.
- If there is no maximum salary for the position, enter zero in both the minimum and maximum salary columns.

### Total Wages Subject to Medicare (Box 5 of W-2) Columns

- Total Wages Subject to Medicare (Box 5 of the W-2) includes only wages that are subject to Medicare taxes. The GCC report does not capture deductions subtracted from gross pay to calculate Total Wages Subject to Medicare (i.e. pretax medical deductions).
- For instructions regarding cafeteria allowances, see Step B15 on page 13.
- If an employee held a position that did not have wages subject to Medicare taxes, use the amount reported in Box 1 of that employee's W-2. Add back any deferrals and deductions (i.e., pretax contributions to 401K, 403B, or similar) that would have been Medicare-taxable.
  - For information on positions not subject to Medicare taxes, refer to *Internal Revenue Service Publication 15-A, Employer's Supplemental Tax Guide*: <https://www.irs.gov/pub/irs-pdf/p15a.pdf>
  - For information on benefits not subject to Medicare taxes, refer to *Internal Revenue Service Publication 15-B, Employer's Tax Guide to Fringe Benefits*: <https://www.irs.gov/pub/irs-pdf/p15b.pdf>

### Step B7: Total Wages Subject to Medicare (Box 5 of W-2): Annual Regular Pay Column

In the Annual Regular Pay column, enter the dollar amount paid to an employee for normal hours worked, including any leave time used and/or paid holidays:

- Use whole dollars only.
- Enter zero if the employee did not earn regular pay.

### Step B8: Total Wages Subject to Medicare (Box 5 of W-2): Overtime Pay Column

In the Overtime Pay column, enter the dollar amount paid to an employee for overtime worked:

- Use whole dollars only.
- Enter zero if the employee did not earn overtime pay.

### Step B9: Total Wages Subject to Medicare (Box 5 of W-2): Lump Sum Pay Column

In the Lump Sum Pay column, enter the dollar amount paid to an employee for lump sum pay: Lump sum pay includes **one-time** cash-outs, such as paid excess vacation/sick leave.

- Use whole dollars only.
- Enter zero if the employee did not earn lump sum pay.

### Step B10: Total Wages Subject to Medicare (Box 5 of W-2): Other Pay Column

In the Other Pay column, enter the dollar amount paid to an employee for any compensation not reported as regular pay, overtime pay, or lump sum pay. Other pay includes, but is not limited to, car allowances, meeting stipends, incentive pay, bonus pay, retention pay, hazard pay, bilingual pay, and on-call pay:

- Use whole dollars only.
- Enter zero if the employee did not earn other pay.

**Note:** Employer-paid deferred compensation should not be included in the Other Pay column, even though it is included in Box 5 of the W-2. Employer-paid deferred compensation should be included in the Deferred Compensation/Defined Contribution Plan column only. This exception may prevent the sum of the total wages from matching the amount in Box 5 of the W-2.

### Employer Contributions: Pension Systems

There are two types of pension system:

- Defined benefit system – benefits are predetermined by a formula that is based in part on the employee’s age at retirement, final average salary, and length of service. The employer’s contributions are determined on the basis of benefits to be paid.
- Defined contribution system – the rate of contribution by the employer, and sometimes by the employee, is fixed. Therefore, the employee’s pension benefit will be whatever amount the accumulated contributions, plus investment earnings, will provide at retirement.

The diagram in **Figure 3** on page 12 shows the two types of pension systems, and illustrates which employer contribution amounts are to be reported in Steps B12 through B14 for each plan. An employee’s

pension plan may be funded by separate monetary contributions from two sources: the employer and the employee. Occasionally, the employer will make a monetary contribution of the employee's share.

The GCC report captures only the amounts paid by the employer; it does **not** include employee contributions.

**Note:** For employees who held more than one position concurrently, duplicate retirement contributions should not be included in a secondary position's row. All retirement contributions should be listed in the primary position's row.

### **Step B11: Applicable Defined Benefit Pension Formula Column**

In the Applicable Defined Benefit Pension Formula column, enter the defined benefit pension formula for employees under a defined benefit plan. If you enter a formula in this column, you must enter the employer contribution amounts in the Defined Benefit Plan – Employer's Share column:

- Use alphanumeric characters (50 characters maximum).
- Enter "N/A" if the position does not have a defined benefit pension formula.
- If providing a formula entry, include a percentage representation and an age. (e.g., 2% @ 55)

### **Step B12: Employer Contribution: Retirement Plan – Employees' Share Paid by Employer Column**

In the Retirement Plan – Employees' Share Paid by Employer column, enter the dollar amount paid by the employer, on behalf of the employee, toward the employee's share of retirement costs:

- Use whole dollars only.
- Enter zero if there is no employer contribution.
- For example: Employee's share is 7% and employer paid 2% of that 7%. Enter the dollar amount (the dollar value of the 2%) that the employer contributed to the employee's retirement plan.
- Include amounts that the employer paid on behalf of the employee; do **not** include any amounts that the employee paid.

### **Step B13: Employer Contribution: Defined Benefit Plan – Employer's Share Column**

In the Defined Benefit Plan – Employer's Share column, enter the required employer contribution (dollar amount) paid by the employer toward the employee's defined benefit plan. Employers are encouraged to exclude payments made toward the retirement plan's unfunded liability. However, your report will still be accepted if you are unable to exclude unfunded liability payments as requested. Refer to **Step A5** on page 4 to ensure that the information entered this column is consistent with the response to **Step A5**. If a dollar amount is entered in this column, then enter the corresponding formula in the "Applicable Defined Benefit Pension Formula" column.

- Use whole dollars only.
- Enter zero if there is no employer contribution.

## Step B14: Employer Contribution: Deferred Compensation/Defined Contribution Plan

**Deferred compensation:** Employees have deductions from their salaries deposited into deferred compensation plans such as 401(a), (b), or (k); 403(b); and 457 plans. The employer provides matching contributions to the plan.

For example: An employee contributes \$2,000 annually to a 401(k); the employer matches that contribution. Enter \$2,000 in the Employer Contribution: Deferred Compensation/Defined Contribution Plan column.

**Defined contribution:** An employer contributes a percentage of an employee's salary to an investment fund, regardless of whether the employee contributes. That percentage is converted to an annual dollar amount and entered in the Employer Contribution: Deferred Compensation/Defined Contribution Plan column.

For example: An employer contributes 7% of an employee's \$50,000 annual salary to an investment fund. Enter \$3,500 ( $7\% \times \$50,000$ ) in the Employer Contribution: Deferred Compensation/Defined Contribution Plan column.

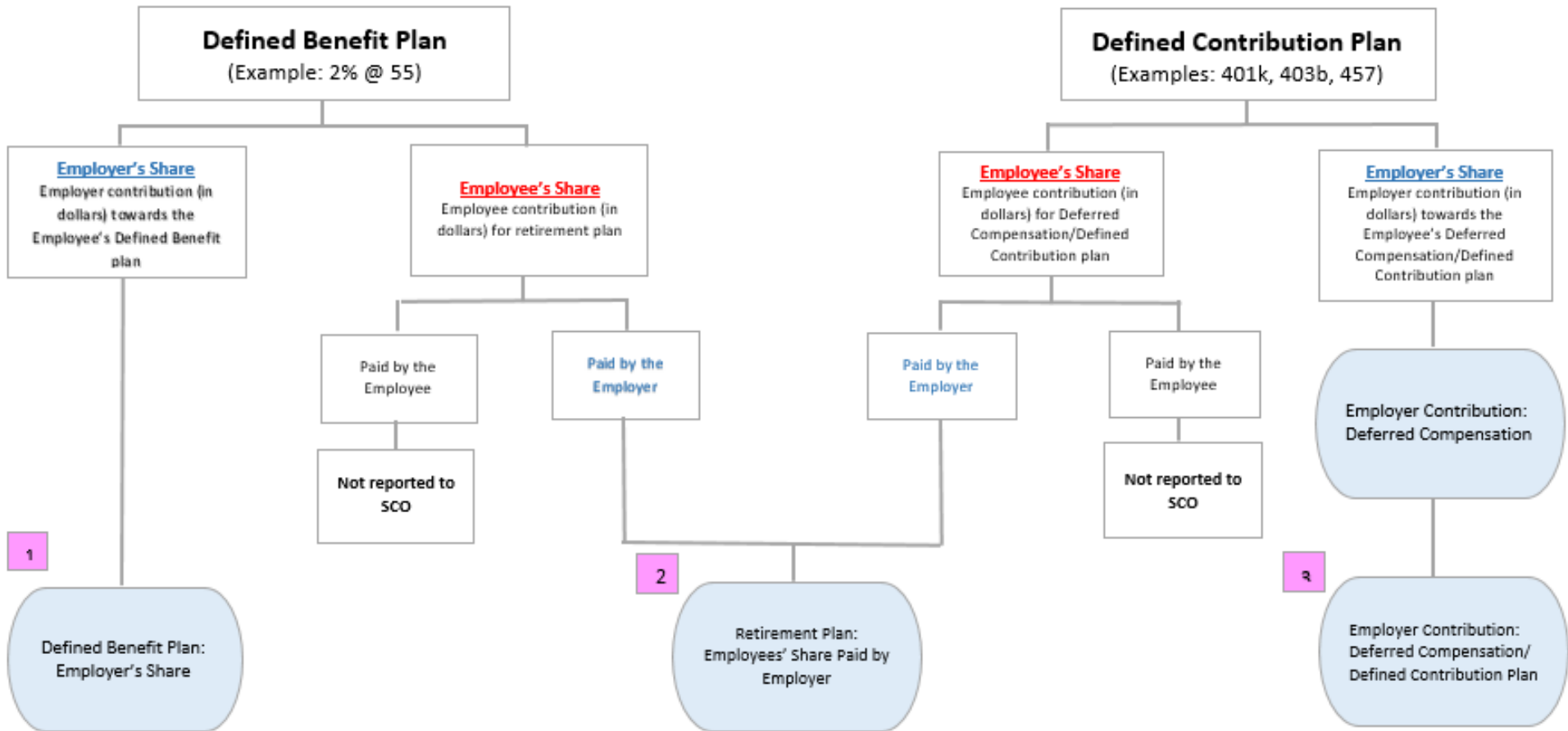
In the Deferred Compensation/Defined Contribution Plan column, enter the dollar amount paid by the employer towards the employee's deferred compensation/defined contribution plan. This includes deferred compensation/defined contribution plans such as 401(a), (b), or (k); 403(b); and 457 plans:

- Use whole dollars only.
- Enter zero if there is no employer contribution.

Figure 3

Line #	Elected Position	Department	Classification	Multiple Positions Footnote	Annual Salary Minimum	Annual Salary Maximum	Annual Regular Pay	Overtime Pay	Lump Sum Pay	Other Pay	Applicable Defined Benefit Pension Formula	Retirement Plan: Employees' Share Paid by Employer	Defined Benefit Plan: Employer's Share	Deferred Compensation /Defined Contribution Plan	Health, Dental, Vision
											----- Employer Contribution: -----				
											2	1	3		

## Pension Systems



### **Step B15: Employer Contribution: Health, Dental, Vision Column**

In the Health, Dental, Vision column, enter the actual dollar amount paid by the employer towards the employee's Health, Dental, and/or Vision care plans:

- Use whole dollars only.
- If the employer provides a cafeteria allowance, then report the used portion in the Health, Dental, Vision column and report any unused portion in the Other Pay column.

For example: If an employee received a \$1,000 cafeteria allowance but only used \$800 of the allowance, then \$800 should be reported in the Health, Dental, Vision column, and the unused \$200 of the allowance should be reported in the Other Pay column (see **Step B10** on page 10).

- Enter zero if there is no employer contribution.
- Do not report averages.

**Note:** For employees who held more than one position concurrently, duplicate Health, Dental, Vision contributions should not be included in a secondary position's row. All Health, Dental, Vision contributions should be listed in the primary position's row.

An example of a completed GCC report follows on page 14.

**State Controller's Office - Local Government Programs and Services Division**  
**Local Government Compensation Report - Calendar Year 20xx**

[Refer to the 20xx GCC Reporting Instructions for more details](#)

Entity Name: <input type="text" value="City of ABC"/> Human Resources Web Page: <input type="text" value="http://www.cityofABC.org/hr"/> Employees Hold more than One Position? <input checked="" type="checkbox"/> Yes (Enter 'Yes' or 'No') Do the amounts in the Defined Benefit Plan column include payment toward the pension unfunded liability? <input checked="" type="checkbox"/> Yes (Enter 'Yes' or 'No')	Preparer Contact Information Preparer Name: <input type="text" value="John Doe"/> Phone Number: <input type="text" value="(123) 456-7890"/> E-mail Address: <input type="text" value="john.doe@cityofABC.org"/>
---	--

Please identify the employees holding more than one position by using the 'Multiple Positions Footnote' column.

Line #	Elected Official Enter 'Y'	Department	Classification	Multiple Positions Footnote	-- Total Wages Subject to Medicare (Box 5 of W-2) --						Applicable Defined Benefit Pension Formula	Employer Contribution: -----			
					Annual Salary Minimum	Annual Salary Maximum	Annual Regular Pay	Overtime Pay	Lump Sum Pay	Other Pay		Retirement Plan: Employees' Share Paid by Employer	Defined Benefit Plan: Employer's Share	Deferred Compensation/Defined Contribution Plan	Health, Dental, Vision
1.	Y	Governing Body	Council Member		0	0	0	0	0	0	N/A	0	0	0	0
2.	Y	Governing Body	Council Member		0	0	0	0	0	0	N/A	0	0	0	0
3.	Y	Governing Body	Council Member		0	0	0	0	0	0	N/A	0	0	0	0
4.	Y	Governing Body	Council Member		0	0	0	0	0	0	N/A	0	0	0	0
5.	Y	Governing Body	Council Member		0	0	0	0	0	0	N/A	0	0	0	0
6.		Administration	City Manager		200,000	300,000	300,000	0	0	5,000	2%@55	5,000	10,000	0	0
7.		Administration	Accountant I	246	24,000	36,000	31,250	2,250	0	3,000	2%@55	0	2,500	0	2,000
8.		Payroll	Clerk II	246	18,000	24,000	0	0	0	0	2%@55	0	0	0	0
9.		Planning	Senior Planner		50,000	80,000	60,000	0	0	2,000	2%@55	1,500	3,500	0	0
10.		Engineering	City Engineer		100,000	200,000	150,000	0	15,000	0	2%@55	2,000	7,000	0	0
11.		Community Services	Director		50,000	150,000	80,000	0	0	0	Too Many Formulas to List	3,000	5,000	0	0
12.															
13.															

These reporting instructions are located on the SCO website at  
[https://www.sco.ca.gov/ard\\_locinstr\\_gcc\\_reporting.html](https://www.sco.ca.gov/ard_locinstr_gcc_reporting.html)

State Controller's Office  
Local Government Programs and Services Division  
Government Compensation Unit  
Post Office Box 942850  
Sacramento, California 94250-5875  
(916) 445-5153  
GCCSupport@sco.ca.gov