

MEMORANDUM OF UNDERSTANDING

**Perris Union High School District (District)
and the
California School Employee Association (CSEA) and Its Chapter, Perris Valley # 469**

SUPPLEMENTAL EMPLOYEE RETIREMENT PLAN (SERP)

January 25, 2024

This Memorandum of Understanding ("MOU") is made and entered into effective January 25, 2024 ("Effective Date"), by and between the PERRIS UNION HIGH SCHOOL DISTRICT ("the District") and CALIFORNIA SCHOOL EMPLOYEE ASSOCIATION, AND ITS PERRIS VALLEY CHAPTER #469 ("Association") (hereafter collectively referred to as "the Parties").

RECITALS

1. California Government Code § 53224 authorizes school districts to make contributions to retirement plans; and
2. The District has determined it to be in the best fiscal interest of the District to provide a retirement incentive offer to classified employees who wish to voluntarily exercise their option to separate from the District under such a plan; and
3. A retirement incentive will increase and accelerate the retirement, in excess of the natural attrition rate for employees; and
4. There is a budgetary shortfall in 2024-25 and beyond, and as such the District will use the retirement incentive as a cost savings measure in its efforts to maintain fiscal solvency; and
5. Savings is expected to be generated by replacing veteran classified employees with classified employees who would start at a lower base salary, or by not replacing certain positions vacated by veteran employees (subject to negotiations between the parties).

AGREEMENT

Therefore, the parties agree as follows:

1. The District shall establish a Supplementary Employee Retirement Plan (SERP) for certain eligible employees of the District effective July 01, 2024.
2. To be eligible for the SERP, eligible Classified employees must be at least fifty-three (53) years of age and have completed at least five (5) years of service with the District by June 30, 2024.

3. Only those employees holding an active employment status with the District on March 1, 2024 will be eligible for the SERP. Employees who have been issued dismissal charges will not be eligible unless participation in the SERP is included as part of a settlement agreement.
4. The Superintendent or designee may make exceptions to this eligibility requirement only when it is in the best fiscal interest of the District.
5. Eligible Classified employees shall be offered two (2) plan options: A District contribution to fund the SERP equal to 50% of base salary, or 30% of base salary including a Health Reimbursement Agreement (HRA). Employees who elect the option including the HRA will receive \$5,000 per year towards the HRA, for five (5) years or until age 65, whichever comes first.
6. The benefit under the available plan options shall be based on a percentage of the 2023-24 base salary as determined by the District. Extra duty, longevity, and overtime shall not be used when calculating the proration. The plan options will be prorated for any Classified employee whose shift is less than full time and regularly work less than forty (40) hours per week.
7. Employees electing to participate in the SERP must submit an irrevocable letter of resignation to Human Resources by April 9, 2024 with an effective date no later than June 30, 2024.
8. If the District determines that enrollment in the SERP does not provide a financial savings, the District may rescind the plan on or before April 12, 2024. If the District chooses to rescind the SERP, the District shall immediately inform employees, and employees may revoke their letters of resignation on or before April 17, 2024.
9. The District shall designate Keenan & Associates as the contract administrator to assist the District in the implementation and administration of the SERP.
10. The District shall make all contributions to the SERP to fund said benefits.
11. For purposes of the limitations on contributions and benefits under the SERP, as prescribed by section 415 of the Internal Revenue Code of 1986, as amended, the "limitation year" shall be the plan year, as defined under the terms and provisions of the SERP.

This Agreement constitutes the entire agreement and understanding of the Parties. There are no oral understandings, terms, or conditions, and neither party has relied upon any representation, express or implied, not contained herein. All prior understandings, terms, or conditions, written, oral, expressed, or implied, are superseded by this Agreement.

This Agreement cannot be changed or supplemented orally and may be modified or superseded only by written instrument executed by both Parties.

The language of all parts of this Agreement shall, in all cases, be construed as a whole, according to its fair meaning, and not strictly for or against either party.

It is agreed and understood that this agreement is subject to all approvals required under the CSEA Policy 610, as well as the Perris Union High School District Governing Board approvals.

Dated this 25th day of January 2024

Association:



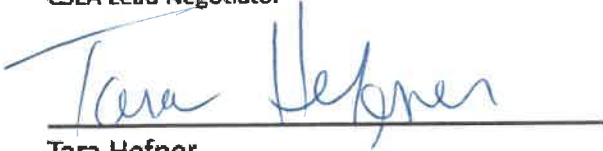
David Bocanegra
CSEA Representative of M&O/Custodial



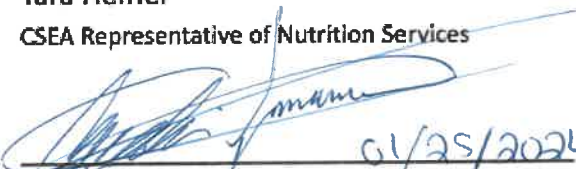
Douglas Eller
CSEA Representative of Community Services



Heliezer Espinoza
CSEA Lead Negotiator



Tara Hefner
CSEA Representative of Nutrition Services



01/25/2024

Claudia Jimenez
CSEA Labor Relations Representative



Nathanael Nash
CSEA President/Representative of Paraeducators

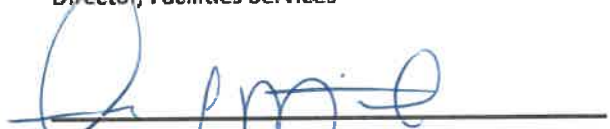
District:



Maribel Escobar
Director, Human Resources



Hector Gonzalez
Director, Facilities Services



Audrey Mitchell
Director, Nutrition Services



Kirk Skorpanich
Assistant Superintendent, Human Resources



Jeff Plamondon
CSEA Representative of Information Technology



Helen Stimach
CSEA Representative of Clerical