



Santa Clara County Office of Education

Jon R. Gundry  
County Superintendent of Schools

## Informational Bulletin

*For Santa Clara County Districts*

### District Business & Advisory Services

Kolvira Chheng: Director- DBAS: 408-453-6599

Bulletin: 15-023

Date: January 9, 2015

To: District Chief Business Officers  
District Fiscal Directors  
Charter School Administrators

From: Nghia Do, DBAS Advisor

Re: California State Teachers' Retirement System (CalSTRS) Creditable Compensation Regulations  
Effective January 1, 2015

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The purpose of this bulletin is to provide Districts guidance regarding CalSTRS Creditable Compensation Regulations, Sections 27200 through 27602 of Chapter 2, Division 3, Title 5 of the California Code of Regulations go into effect on January 1, 2015. The regulations clarify education code sections 22112.5, 22119.2 and 22905 and apply to CalSTRS 2% at 60 members.

In compliance with the regulations, District Business and Advisory Services (DBAS) has created the attached chart of AC-P-C codes that is used for reporting the CalSTRS creditable compensations.

If Districts have questions regarding reporting any particular compensation that is paid to employees, please contact the service team's specialist for your district for guidance. Districts will be asked to provide any employment contracts/agreements in question so we can submit and get clarifications/guidances from CalSTRS on how to report those compensations.

*Please distribute this information within your District as deemed appropriate.*

Compensation Type	Classic Member (2% at 60)			PEPRA Member (2% at 62)		
	DB Plan	DBS Plan	AC-P-C Code Used in QCC	DB Plan	DBS Plan	AC-P-C Code Used in QCC
Annual Salary	√		57-1-1 57-2-1 57-3-1	√		57-1-1 57-2-1 57-3-1
Longevity that is built into salary	√		57-1-1 57-2-1 57-3-1	√		57-1-1 57-2-1 57-3-1
Longevity Not built into salary (ongoing, permanent and paid monthly)	√		57-0-6	√		72-0-6
Doctoral or Master Degree (ongoing, permanent and pay monthly)	√		57-0-6	√		72-0-6
Class size overload for K-12 (ongoing, permanent, and pay monthly)	√		57-0-6	√		72-0-6
Bilingual Certification (ongoing, permanent and pay monthly)	√		57-0-6	√		72-0-6
Special Education Certification (ongoing, permanent and pay monthly)	√		57-0-6	√		72-0-6
Hiring, transfer or retirement (NOT ongoing, NOT permanent, and one-time payment)		√	71-0-6			00-0-0
<b>Bonus:</b> (NOT ongoing, NOT permanent, and one-time payment) Off-salary schedule payment Parity pay (community colleges) Lottery		√	71-0-6			00-0-0
Payments to Section 125, 403(b), 457(b) by an employer			00-0-0			00-0-0
Car (TRV)/Cell/Internet Allowance			00-0-0			00-0-0
Professional Dues			00-0-0			00-0-0
Expenses paid or reimbursed by an employer			00-0-0			00-0-0
Cash-In-Lieu of any fringe benefits provided by an employer			00-0-0			00-0-0
<b>Outgrowth Activities:</b> Coaching Teaching an extra period Attending training Extra period Noon duty supervision by certificated staff Science fair coordinator Camps/clinics Music/band director Department chair Yearbook editor Mentor teacher	√		55-0-1	√		55-0-1