

**SIDE LETTER
BETWEEN
CONTRA COSTA COUNTY AND
Physicians' and Dentists' Organization of Contra Costa (PDOCC)**

This Side Letter is by and between the Physicians' and Dentists' Organization of Contra Costa (PDOCC) and the County of Contra Costa ("County") and is effective on _____ following approval of the Board of Supervisors.

This Side Letter amends the Memorandum of Understanding between the County and the Union (November 1, 2022 – October 31, 2025) to implement a new 401(a) Plan following completion of the meet and confer required by Section 16.3 - Supplemental Retirement Option. Section 16.3 - Supplemental Retirement Option is amended as follows:

Section 16.3 Supplemental Retirement Option. ~~The County will meet and confer with PDOCC within ninety (90) days of adoption of the MOU by the Board of Supervisors to explore options for~~ Beginning [Insert Date], the County will implement an employee-funded retirement vehicle ("401(a) Plan") for employees who became new (not reciprocal) members of CCCERA on or after January 1, 2013, also known as "post-PEPRA hires". ~~The parties will meet with the goal of an implementation target date of January 1, 2024 for the establishment of the plan.~~ The 401(a) Plan will be administered by the County in accordance with the Plan adopted, and amended as needed, by the Board of Supervisors.

- A. Eligibility and Enrollment: Participation in the 401(a) Plan is required for all employees who are post-PEPRA hires employed in a classification represented by PDOCC. All post-PEPRA hires will be automatically enrolled in the 401(a) Plan following establishment of the Plan or upon employment, whichever is later.
- B. Contribution Requirements: Each month employees will have deducted from their earned wages a pre-tax 401(a) Plan contribution of two percent (2%) of their base salary, not including differentials, additional pay, or special pays. Contributions for new employees will begin on the first pay date following ninety (90) days of employment or as soon as administratively feasible following determination of the new employee's status as a post-PEPRA hire.
- C. Administrative Fees and Costs: Participating employees shall be responsible for all costs and administrative fees associated with the 401(a) Plan.

The terms of this Side Letter will be incorporated into the next MOU between the County and PDOCC unless otherwise negotiated by the Parties. This Side Letter resolves all

obligations to meet and confer referenced in Section 16.3 - Supplemental Retirement Option. Except as specifically amended or excluded by this Side Letter, all other terms and conditions of the MOU between the County and PDOCC (November 1, 2022 – October 31, 2025) remain unchanged by this Side Letter.

Date: 9/27/2024

Contra Costa County:

(Signature / Printed Name)

David Sanford / David Sanford
_____/_____
_____/_____
_____/_____
_____/_____

Physicians' and Dentists' Organization
of Contra Costa (PDOCC):

(Signature / Printed Name)

David P. MacDonald / 5/29/24 David P. MacDonald
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