

## Important Legal Disclaimer

This handbook provides information regarding the defined benefit pension plan administered by the Sacramento County Employees' Retirement System (SCERS). It includes a general description for members hired before January 1, 2013, of the structure of SCERS' Defined Benefit Pension Plan, roles and responsibilities of the various parties involved, descriptions of administrative procedures and answers to basic questions. This handbook does not provide answers to specific claims and questions.

SCERS was established in 1941 by the Sacramento County Board of Supervisors to provide retirement, disability, and survivors' benefits to eligible members of SCERS employed by Sacramento County and participating special district employers.

SCERS is governed by specified provisions of the California State Constitution, state law and the federal Internal Revenue Code<sup>1</sup> as implemented and administered by the SCERS Board of Retirement. These provisions vest the Board with plenary authority and fiduciary responsibility for the investment of plan assets and the administration of the System, and establish SCERS as a separate and independent governmental entity from the public employers that participate in SCERS.

No statement in this handbook is a legally binding interpretation, enlargement, or amendment of applicable provisions of law or SCERS' policies. If conflict arises between the information presented in this handbook and governing law, the law, Board Policies, and Board resolutions will prevail over the information contained in this handbook.

The information presented in this handbook should not be construed as legal advice or as a legal opinion on specific facts.

<sup>1</sup> SCERS is a cost-sharing multiple-employer public employee retirement system, enacted and administered in accordance with the provisions of the:

Article XVI, Section 17 of the California State Constitution

County Employees Retirement Law of 1937 (CERL)

*Title 3, Division 4, Part 3, Chapters 3 and 3.9 of the California Government Code  
(Sections 31450, et seq.)*

California Public Employees' Pension Reform Act of 2013 (PEPRA)

*California Government Code Sections 7522 through 7522.74*

Internal Revenue Code (IRC) – various provisions applicable to tax qualified governmental pension plans