



County of San Diego

DEPARTMENT OF HUMAN RESOURCES

LABOR RELATIONS DIVISION

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LETTER OF UNDERSTANDING
BETWEEN THE
COUNTY OF SAN DIEGO
AND THE
DEPUTY SHERIFFS' ASSOCIATION OF SAN DIEGO COUNTY
(DS AND SM UNITS)

IN THE MATTER OF

AMENDMENT TO THE
401(a) TERMINATION PAY PLAN

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- I. This attests to and records the agreement of the County of San Diego and the Deputy Sheriffs' Association of San Diego County (DS and SM units) to amend Article 6, Section 2.G. Vacation Credits at Separation from County Service and Article 6, Section 4.G. Compensation for Unused Sick Leave of the Memorandum of Agreement by lowering the qualifying age to 50 due to changes in the Federal law. There have been no changes in the state law and the 2.5% state penalty still applies to distributions prior to age 55 as of the date of this agreement. (Additions are in bold and underlined.)

II. ARTICLE 6. PAID LEAVES

Section 2. G. Vacation Credits at Separation from County Service

Vacation Credits

All employees shall participate in the County's Terminal Pay Plan (Plan). However, only the terminal paychecks (including unused vacation) of those employees who have reached the age of 50 shall be placed into the Plan. These terminal paychecks shall be placed into the Plan on a pre-tax basis in accordance with the Plan, all applicable law and all rules and regulations applicable to the Plan.

Section 4.G. Compensation for Unused Sick Leave

4. Sick Leave

All employees shall participate in the County's Terminal Pay Plan (Plan). However, only the terminal paychecks (including sick leave, if applicable) of those employees who have reached the age of **50** shall be placed into the Plan. These terminal paychecks shall be placed into the Plan on a pre-tax basis in accordance with the Plan, all applicable laws and all rules and regulations applicable to the Plan.

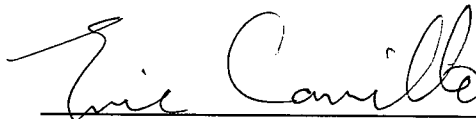
- III. These changes are contingent upon adoption of the amendment to the County Compensation Ordinance by the Board of Supervisors.

FOR THE COUNTY OF SAN DIEGO:

**FOR THE DEPUTY SHERIFFS'
ASSOCIATION OF SAN DIEGO
COUNTY (DS AND SM UNITS):**



LYNETTE M. MERCADO
Senior Labor Relations Officer



ERNIE CARRILLO
President

3/11/08

Date

03/11/08

Date