
**DOUGLAS COUNTY ADMINISTRATIVE
POLICIES AND PROCEDURES**

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**SUBJECT: PUBLIC EMPLOYEES' RETIREMENT SYSTEM CONTRIBUTION
CHANGES**

- I. PURPOSE:** Establish uniform guidelines for changes to the State of Nevada Public Employee's Retirement System (PERS) contribution rates as set forth in NRS Chapter 286.
- II. POLICY**
- A. All Douglas County employees not represented by an NRS Chapter 288 bargaining unit will adhere to this policy.
 - B. Douglas County will pay the employee's portion of the retirement contribution under the employer-pay contribution plan in the manner provided by BRS 286.421, which may result in reductions in employees' salaries as well as salary range.
 - C. If PERS or the Nevada State Legislature takes any action to increase the total contribution rate in any single year in an amount of two percent (2%) or less the County will pay one-half of the increase, up to one percent (1%), and the employee's salary will be reduced by one-half of the increase, up to one percent (1%) in the manner provided by NRS 286.421. However, the County will increase the employee's salary on the effective date of the reduction in salary in an amount equal to the reduction made to the employee's salary.
 - D. If PERS or the Nevada State Legislature takes any action to increase the total contribution rate in any single year in an amount that exceeds two percent (2%) the County will pay one-half of the increase, and the employee's salary, as well as the salary range, will be reduced by one-half of the increase in the manner provided by NRS 286.421. However, the County will increase the employee's salary, as well as the salary range, by one percent (1%) on the effective date of the reduction.
 - E. Any such change in pay will be effective from the date of the change in the percentage rate that the retirement contribution becomes effective.
 - F. Any such change will be applied to all pay ranges and employee base pay, regardless of membership in PERS, in order to maintain the structure, integrity, and equity of the pay plan.
- IV. RESPONSIBILITY FOR REVIEW:** The Internal Review Committee shall review this policy as needed or at least once every 5 years.