



Date: July 8, 2022

To: Board of Directors

From: Ami Ortiz, Director of Business & Finance

Re: Application for California State Teacher Retirement System (CalSTRS) Activation for Hayward Collegiate

**Recommendation**

It is recommended that the Board approve the application for CalSTRS activation for Hayward Collegiate.

**Background**

Prior to submitting retirement reports and contributions to CalSTRS, a new Charter School must apply for CalSTRS activation of a reporting account called Report Unit ID. Application for CALSTRS Activation ES1796 Form must be fully completed and approved by the Board of Directors.

**Summary**

It is recommended that the Board approve the application for CalSTRS activation for Hayward Collegiate.

**Application for CalSTRS  
Activation**  
ES1796 REV 05/20

[For CalSTRS' Official Use Only]

**CALSTRS**  
California State Teachers' Retirement System  
P.O. Box 15275, MS 17  
Sacramento, CA 95851-0275  
800-228-5453  
CalSTRS.com

This activation is for Defined Benefit (DB) and Defined Benefit Supplement (DBS) Retirement Plans.  
If you would like to offer the Cash Balance (CB) Retirement Plan, please contact us for more information.

**Section 1: School Information**

SCHOOL NAME

Hayward Collegiate

CDS CODE

01 10017 0138867

COUNTY

Alameda

SCHOOL TYPE

- COMMUNITY COLLEGE DISTRICT: CDS CODE not applicable  
 NON-CHARTER PRE-K-12 SCHOOL  
 OTHER SCHOOL TYPE (ROP, JPA, ADULT EDUCATION, CHILD CARE)  
 CHARTER SCHOOL: Please provide the following additional information for Charter School Type only:

CHARTER NUMBER:

CHARTERING AUTHORITY:

CMO:

2827  
Alameda County Office of Education  
Navigator Schools

MAILING ADDRESS

1050 San Benito St, Ste. 230, Hollister Ca 95023

SITE ADDRESS

1166 W. Harder Rd, Hayward Ca 94544

ACTIVATION CONTACT NAME(S)

1. Ami Ortiz
2. Annie Stevens

EMAIL(S)

1. ami.ortiz@navigatorschools.org
2. annie.stevens@navigatorschools.org

TELEPHONE(S)

1. 831-297-2772
2. 831-217-4881



## Section 2: CalSTRS Retirement Reporting Information

REPORT UNIT ID ASSIGNED BY COE	61027
CALSTRS START DATE	8/1/2022
SCHOOL OPEN DATE	8/2019
RETIREMENT PROCESSING OFFICE	Navigator schools
RETIREMENT MAILING ADDRESS	1050 San Benito St, Ste. 230, Hollister CA 95023
RETIREMENT CONTACT NAME(S)	1. Ami Ortiz 2. Annie Stevens
RETIREMENT EMAIL(S)	1. ami.ortiz@navigator-schools.org 2. annie.stevens@navigator-schools
RETIREMENT TELEPHONE(S)	831-297-2772
PAYROLL PROCESSING OFFICE	same as above
PAYROLL MAILING ADDRESS	
PAYROLL CONTACT NAME(S)	1. 2.
PAYROLL EMAIL(S)	1. 2.
PAYROLL TELEPHONE(S)	

## Section 3: Employer Pick-Up of Member Contributions - Tax Treatment of Member Contributions

Employer "pick-up" of member contributions (EPMC) is a program set forth in the provision of Internal Revenue Code section 414(h)(2) whereby employee contributions are non-taxable when they are reported as paid by the employer. The EPMC may be picked up for the purpose of deferring taxes provided the contributions are deducted from the member's salary. These contributions are still considered part of the employee's compensation for everything except tax treatment.

If an employer chooses to implement the provisions of EPMC, the governing board of that employer must take formal action to adopt a resolution in conformance with the IRS approved model resolution. Adoption of the EPMC resolution requires all CalSTRS members to be covered. If a resolution for EPMC is not adopted, only non tax-deferred contributions can be reported to CalSTRS.

### Select One:

- The Governing Board is not pursuing action to provide EPMC for employees who are members of CalSTRS at this time.
- The Governing Board has pursued action to provide EPMC for employees who are members of CalSTRS. Please provide the following:
- Date Adopted by the Governing Board \_\_\_\_\_
  - EPMC Pre-Tax Receivable Effective Date \_\_\_\_\_
  - Required Board Documents:
    - Board minutes or official memorandum adopting pre-tax EPMC
    - Executed EPMC Resolution – see Examples page for resolution language

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## Section 4: Pre-Tax Deductions for Voluntary Receivable Resolution (see Examples page for explanation)

The Internal Revenue Service (IRS) has ruled that CalSTRS members may elect to have their payments for voluntary receivables (redeposits or previously withdrawn contributions, permissive or nonqualified service credit purchase) qualify as tax-deferred payments if certain conditions are met, including that the employer must adopt a resolution to offer tax-deferred payroll deduction installment payments to employees for voluntary receivables. If an employer does not adopt a resolution for tax-deferred payroll deductions, only non tax-deferred payroll deductions may be offered for voluntary income.

For more information regarding employer reporting of payroll deductions for accounts receivables, please refer to Employer Directive 2010-02 available for download at [CalSTRS.com/employer-and-administrative-directives](http://CalSTRS.com/employer-and-administrative-directives).

### Select One:

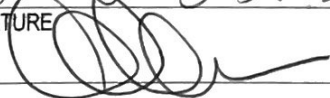
- The Governing Board is not pursuing action to provide pre-tax deductions for voluntary receivables for employees who are members of CalSTRS at this time.
- The Governing Board has pursued action to provide pre-tax deductions for voluntary receivables for employees who are members of CalSTRS. Please provide the following:
  - Date Adopted by the Governing Board \_\_\_\_\_
  - Voluntary Deductions Pre-Tax Receivable Effective Date \_\_\_\_\_
  - Required Board Documents:
    - Board minutes or official memorandum adopting Pre-Tax Deductions for Voluntary Receivable
    - Executed Pre-Tax Deductions for Voluntary Receivable Resolution - see Examples page for resolution language

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## Section 5: Required Signature

I certify under penalty of perjury under the laws of the State of California that the foregoing is true and correct. I understand that perjury is punishable by imprisonment for up to four years (Penal Code section 126).

I understand it is unlawful to fail to disclose a material fact or to make any knowingly false material statements for the purpose of altering a benefit administered by CalSTRS and it may result in penalties, including restitution, up to one year imprisonment and a fine of up to \$5,000 (Education Code section 22010).

PRINT NAME OF OFFICIAL SCHOOL REPRESENTATIVE <i>Ami Ortiz</i>	
POSITION TITLE <i>Director of Business &amp; Finance</i>	
OFFICIAL'S SIGNATURE 	SIGNATURE DATE <i>6/30/2022</i>