

RESOLUTION NUMBER R- 311632

DATE OF FINAL PASSAGE APR 19 2018

A RESOLUTION OF THE COUNCIL OF THE CITY OF SAN DIEGO APPROVING AND RATIFYING A SIDE LETTER AGREEMENT BETWEEN THE CITY OF SAN DIEGO AND THE SAN DIEGO CITY FIREFIGHTERS, INTERNATIONAL ASSOCIATION OF FIREFIGHTERS LOCAL 145 RELATED TO PAYMENT IN LIEU OF ANNUAL LEAVE.

WHEREAS, by San Diego Resolution R-310508 (June 13, 2016), the San Diego City Council (Council) approved and ratified a Memorandum of Understanding between the City of San Diego (City) and the San Diego City Firefighters, International Association of Firefighters Local 145 (IAFF Local 145) setting forth the terms and conditions of employment for IAFF Local 145-represented employees for Fiscal Years 2017 through 2020 (MOU); and

WHEREAS, Article 28 of the MOU provides that employees with regular work schedules of 40 hours per week are eligible to receive payment in lieu of annual leave up to a maximum of 125 hours per fiscal year and employees with regular work schedules of 56 hours per week are eligible for payment in lieu of annual leave up to a maximum of 175 hours per fiscal year; and

WHEREAS, the City has identified certain tax consequences associated with the City's payment in lieu of annual leave program; and

WHEREAS, the City has met and conferred with IAFF Local 145 and reached an agreement that is in the best interests of all parties to modify the City's payment in lieu of annual leave program to comply with applicable IRS regulations; and

WHEREAS, the modifications set forth in the Side Letter Agreement are designed to preserve the employees' ability to receive payment in lieu of annual leave, but substantially limit that ability so there is no "constructive receipt" of income as the IRS defines it; and

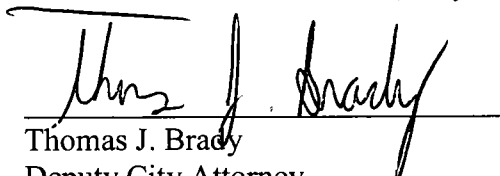
WHEREAS, this Side Letter Agreement has been negotiated pursuant to the Meyers-Milias-Brown Act (MMBA) and Council Policy 300-06 and is subject to Council approval to take effect; and

WHEREAS, this Side Letter Agreement is intended to be read in conjunction with the MOU and sets forth the new process to be used when administering the payment in lieu of annual leave program; and

WHEREAS, the Council desires to approve and ratify the Side Letter Agreement; NOW, THEREFORE,

BE IT RESOLVED, by the Council of the City of San Diego, that pursuant to the MMBA and Council Policy 300-06, the Council approves and ratifies the Side Letter Agreement between the City and IAFF Local 145, related the City's pay in lieu of annual leave program, on file in the office of the City Clerk as Document No. RR-311632.

APPROVED: MARA W. ELLIOTT, City Attorney

By 
Thomas J. Brady
Deputy City Attorney

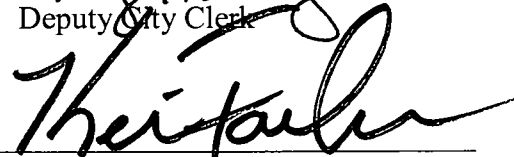
TJB:jvg
March 22, 2018
Or.Dept: Human Resources
Doc. No.: 1714259

I certify that the foregoing Resolution was passed by the Council of the City of San Diego, at this meeting of APR 09 2018.

ELIZABETH S. MALAND
City Clerk

By 
Deputy City Clerk

Approved: 4/19/18
(date)


KEVIN L. FAULCONER, Mayor

Vetoed: _____
(date)

KEVIN L. FAULCONER, Mayor

Passed by the Council of The City of San Diego on APR 09 2018, by the following vote:

Councilmembers	Yeas	Nays	Not Present	Recused
Barbara Bry	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Lorie Zapf	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Chris Ward	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Myrtle Cole	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Mark Kersey	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Chris Cate	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Scott Sherman	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
David Alvarez	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Georgette Gomez	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Date of final passage APR 19 2018

(Please note: When a resolution is approved by the Mayor, the date of final passage is the date the approved resolution was returned to the Office of the City Clerk.)

AUTHENTICATED BY:

KEVIN L. FAULCONER
Mayor of The City of San Diego, California.

(Seal)

ELIZABETH S. MALAND
City Clerk of The City of San Diego, California.

By *Hay Rood*, Deputy

Office of the City Clerk, San Diego, California
Resolution Number R- 311632