

PAY DIFFERENTIAL 126
PROFESSIONAL CERTIFICATION PAY – BARGAINING UNIT 01 AND EXCLUDED EMPLOYEES

Effective: 05/18/89 – Rank and File

Effective: 08/01/89 – Excluded

Revised: 09/08/92; 01/01/02, 10/01/23

CLASS TITLE	DEPARTMENT
Rank and File:	
Classes that include internal auditing or fiscal examination as a major duty <u>and</u> for which the minimum qualification requires professional accounting or auditing experience, or successful completion of prescribed professional accounting courses given by an accredited college or university, including courses in elementary and advanced accounting, auditing, and cost accounting.	All Departments
*Ineligible: Investigative Certified Public Accountant	
Effective 10/01/23, classes at the Department of Insurance that may be required by their job duties to conduct financial examinations of foreign insurers or act as the examiner in charge of a multi-state insurer.	Department of Insurance
Excluded:	
Classes that include internal auditing or fiscal examination as a major duty or responsibility for supervising other excluded employees whose duties include internal auditing or fiscal examination as a major duty <u>and</u> for which the minimum qualification requires professional accounting or auditing experience, or successful completion of prescribed professional accounting courses given by an accredited college or university, including courses in elementary and advanced accounting, auditing, and cost accounting.	All Departments
*Ineligible: Supervising Investigative Certified Public Accountant Chief, Accountancy Enforcement Program	
Effective 10/01/23, classes at the Department of Insurance that may be required by their job duties to conduct or supervise other excluded employees who conduct financial examinations of foreign insurers or act as the examiner in charge of a multi-state insurer.	Department of Insurance

RATE	EARNINGS ID
Rank and File:	9E
\$3600 paid in three equal installments of \$1200 at intervals of 12 qualifying pay periods.	
Excluded:	
\$4800 paid in three equal installments of \$1600 at intervals of 12 qualifying pay periods.	

* Ineligible classes as shown above are required to possess and maintain a CPA or CIA license as a condition of employment as specified in the appropriate class specification and the differential is already reflected in their base salary. Excluded employees already receiving this differential prior to September 8, 1992, will be allowed to continue to receive it to the maximum amount allowable.

CRITERIA
Rank and File:
<ul style="list-style-type: none"> All Departments: Permanent full-time employees that provide verification of a passing score of at least 75 percent on the written portion of the Certified Public Accountant (CPA) or Certified Internal Auditor (CIA) examination may receive a bonus in accordance with the bonus criteria below. Employees must have passed the examination after November 30, 1986. Department of Insurance: Permanent full-time employees at the Department of Insurance that provide verification of holding an Accredited Financial Examiner (AFE) or Certified Financial Examiner (CFE) certification issued by the Society of Financial Examiners may receive a bonus in accordance with the bonus criteria below.
Bonus Criteria, All Departments including Department of Insurance:
<ul style="list-style-type: none"> The bonus (professional certification pay) shall consist of \$3600, regardless of the number of certifications received. The first installment shall be paid at the completion of 12 qualifying pay periods after the employee's request and employer's verification. An employee who transfers to another State department (and otherwise continues to qualify for the bonus) must request the new State department to continue the bonus on schedule. The new State department may or may not agree to the continuation of the bonus. In any case, the bonus shall not exceed \$3600. Employees who have requested and received the previous form of professional competency pay shall not be eligible for this bonus.
Excluded:
<ul style="list-style-type: none"> All Departments: Permanent full-time employees that provide verification of a passing score of at least 75 percent on the written portion of the Certified Public Accountant (CPA) or Certified Internal Auditor (CIA) examination may receive a bonus in accordance with the bonus criteria below. Employees must have passed the examination after November 30, 1986. (This is based on Rule 599.922.3.) Department of Insurance: Permanent full-time employees at the Department of Insurance that provide verification of holding an Accredited Financial Examiner (AFE) or Certified Financial Examiner (CFE) certification issued by the Society of Financial Examiners may receive a bonus in accordance with the bonus criteria below.
Bonus Criteria, All Departments including Department of Insurance:
<ul style="list-style-type: none"> The bonus shall not exceed \$4800 regardless of the number of certifications received. The first installment shall be paid 12 qualifying pay periods after the appointing power has verified

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the examination has been passed.

- An employee who transfers to another State department (and otherwise continues to qualify for the bonus) must request the new State department to continue the bonus on schedule. The new State department may or may not agree to the continuation of the bonus. If the new State department agrees, it assumes responsibility for the remaining installments. In any case, the bonus shall not exceed \$4800.
- A Unit 1 employee who is receiving the professional certification pay bonus, and then is appointed to an excluded class, but otherwise continues to qualify, may continue to receive the bonus on schedule with the approval of the appointing power. Each remaining installment amount shall be based on the excluded employee's collective bargaining identification designation as of the first day of the 12th qualifying pay period for that 12-month interval. In any case, the bonus shall consist of only three (3) installments.
- Employees who have received compensation based on Government Code Section 19836 shall not be eligible for this bonus.

IF APPLICABLE, SHOULD PAY DIFFERENTIAL BE:	
PRO RATED	No
SUBJECT TO QUALIFYING PAY PERIOD	Yes
ALL TIME BASES AND TENURE ELIGIBLE	Yes/No**
SUBJECT TO PERS DEDUCTION	No

INCLUSION IN RATE TO CALCULATE THE FOLLOWING BENEFIT PAY	
OVERTIME	No/Yes (FLSA)
IDL	No
EIDL	No
NDI	No
LUMP SUM VACATION	No
LUMP SUM SICK	No
LUMP SUM EXTRA	No

**Retired annuitants are not eligible unless appointed under Government Code section 21232.