



ECOMS User Guide for Departments

Section 3.60 Employer Retirement Rate Adjustment Drill

Overview

This guide provides step-by-step instructions for departments to complete the Section 3.60 Employer Retirement Rate Adjustment Drill (CS 3.60 Drill) in the Employee Compensation Online Management System (ECOMS).

For additional instructions on the CS 3.60 Drill, please refer to BL 26-22.

Table of Contents

Overview	1
Table of Contents.....	1
Access the 3.60 Submission Module	2
Navigate Through the Submissions Page.....	3
Enter Employer Retirement Rate Contributions	5
<i>Add Retirement Rate Data.....</i>	<i>5</i>
<i>Review Adjustment Worksheet.....</i>	<i>7</i>
Enter Fund Split Data	8
<i>Add Fund Split Details.....</i>	<i>8</i>
<i>Review Fund Split Worksheet.....</i>	<i>9</i>
Verify CS 3.60 Employer Retirement Rate Crossties	10
Supporting Documents and Communication Log	12
Submit the Drill	13
Finance Review	14
Finance Contacts	14



Access the 3.60 Submission Module

1. Navigate to ECOMS at ecom.s.dof.ca.gov and log in using the [ECOMS Access Guide for Department Users](#).

DEPARTMENT OF FINANCE
Security Legal Disclaimer
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OK

DEPARTMENT OF FINANCE
Employee Compensation Online Management System
DEPARTMENT OF FINANCE

Email Address*

Check In

2. From the **Entity Administration Dashboard**, under **Management Tools**, click the **Open** button on the **CS 3.60** tile to enter the **CS 3.60 Submission** page.

DEPARTMENT OF FINANCE
Employee Compensation Online Management System
Section 3.60 Rate Adjustments

Home Contact

DOF Home Log out

Entity Administration Dashboard

Welcome to the Entity Administration Portal

Management Tools

 Payroll Deferral Manage payroll deferral records and submissions Open	 CS 3.60 View and manage CS 3.60 related information Open	 Entity Contact Update entity contact information Open	 Reports Generate the Fund Split report for this entity Open
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The ECOMS CS 3.60 submission entry follows the same methodology as the Excel workbook. The sections below provide step-by-step instructions on how to complete the submission process.



Navigate Through the Submissions Page

The **CS 3.60 Submission** page allows the departments to see the current status of the drill, enter salary base amounts for each applicable membership category and fund split information, verify the accuracy of the submission, attach supporting documents, communicate with the Finance Budget Analysts (FBAs), and submit the drill to the Department of Finance upon completion.

**Employee Compensation Online Management System**
Section 3.60 Rate Adjustments

[Home](#) [Contact](#)

[DOF Home](#) [Log out](#)

CS 3.60 Submission

Employer Retirement Rate Contribution Adjustment Worksheet

1 [Status: DRAFT](#)

Available actions - quick guide

- Use section 1 to review retirement contribution adjustments and maintain category rows.
- Use section 2 to maintain fund split rows and verify fund class totals.
- Select Add Row, enter details, then edit or delete rows as needed.
- Review crossties before submitting to DOF to confirm totals reconcile.
- Use Communication Log (chat) for questions and then submit to DOF when complete.

2

Business Unit (Org Code): 9897 | **Department:** Section 3.60 Rate Adjustments | **Fiscal Year:** 2026-2027

3

1 Employer Retirement Rate Contribution
Review retirement contribution adjustments and maintain category rows.

Adjustment Worksheet

[+ Add Adjustment Row](#)

CALPERS MEMBERSHIP CATEGORY	SALARY BASE AMOUNT	PRIOR RATE	CURRENT RATE	RATE CHANGE	ADJUSTMENT	ACTIONS
						TOTAL: \$0
						+ Add Adjustment Row

4

2 CS 3.60 Fund Split Worksheet
Maintain fund split rows, verify fund class totals, and compare current and budget year values.

Fund Split Details

[+ Add Fund Split Row](#)

REF CODE	FUND CODE	ITEM	PROGRAM CODE	CATEGORY	FUND CLASS	CURRENT YEAR BASELINE ADJUSTMENT	BUDGET YEAR ADJUSTMENT	ACTIONS
								Current Year Total By Fund Class: \$0
								+ Add Fund Split Row

5

CS 3.60 Employer Retirement Rate Crossties

Description	Comparison
RETIREMENT CONTRIBUTION ADJUSTMENT TOTAL	\$0
CS 3.60 Adjustment - Total Funds CY	\$0
CS 3.60 Fund Split Total CY - Total All Funds CY	\$0
CS 3.60 Fund Split Total BY - Total All Funds BY	\$0
CS 3.60 Adjustment - CS 3.60 Fund Split Total All Funds CY	\$0

Crossties reconcile to \$0.



6

Supporting Documents



Drag & Drop files here

or

Browse Files

7

Communication Log

No messages yet.

Enter any issues, questions, or comments here...

Send

8

Submit to DOF

1. The Status field on the upper right corner of the page shows the status of the drill. The **DRAFT** status shown in the image above indicates the department is working on the drill and has not submitted it to the Department of Finance. Below is a list of all available statuses and their definitions:
 - **Draft:** Department is working on the drill.
 - **Submitted:** Department has submitted the drill to FBA for review.
 - **Revising:** FBA rejected the submission, waiting for department to resubmit.
 - **Approved:** FBA has reviewed and approved the submission.
 - **Reviewed:** FBA has submitted for Finance final review before it can be Accepted.
 - **Accepted:** The submission has been accepted and finalized.
2. Confirm the Business Unit (Org Code) number, Department Name, and the Fiscal Year are displayed correctly in the header before proceeding. If any information is incorrect, contact your FBA and do not proceed with data entry.
3. **Employer Retirement Rate Contribution:** Use this section to add Salary Base Amount for each applicable retirement plan type (Membership Category). The retirement rate adjustment amount will automatically be calculated based on the Membership Category type selected, Salary Base Amount entered, and the pre-programmed rate change in the selected category.
4. **CS 3.60 Fund Split Worksheet:** Use this section to provide the fund split information for all impacted funds, appropriation items, programs, and categories for adjustments in the current year and the budget year. This should be the same information to be entered into Hyperion.
5. **CS 3.60 Employer Retirement Rate Crossies:** A "for information only" section to validate the accuracy of the information entered in the **Employer Retirement Rate Contribution** and **CS 3.60 Fund Split Worksheet** sections above. All non-zero comparison results must be resolved before submitting the drill to Finance.



6. **Supporting Documents:** Use this section to upload required and applicable supporting documents for submission to Finance. The Employer Retirement Contributions Excel Workbook is a required document for submission in ECOMS for this drill.
7. **Communication Log:** Use this section to communicate directly in ECOMS with FBAs.
8. **Submit to DOF:** Click this button to submit the drill to Finance.

Enter Employer Retirement Rate Contributions

Use this section to enter 2026-27 Salary Base Amount by Membership Category. ECOMS automatically calculates adjustments based on information entered for each membership category.

Add Retirement Rate Data

Repeat the steps below to add required information for each membership category that requires an employer contribution adjustment, until all applicable membership categories for the department are added:

1. Click either **Add Adjustment Row** button to add required information. Both buttons perform the same action.

1 Employer Retirement Rate Contribution
Review retirement contribution adjustments and maintain category rows.

Adjustment Worksheet

CALPERS MEMBERSHIP CATEGORY	SALARY BASE AMOUNT	PRIOR RATE	CURRENT RATE	RATE CHANGE	ADJUSTMENT	ACTIONS
						TOTAL: \$0

+ Add Adjustment Row

+ Add Adjustment Row

2. The **Add Retirement Rate** window pops up to prompt information input:
 - a. The **Org Code** field is for information only and does not require input.
 - b. Select the correct **Membership Category** from the dropdown list.
 - c. The **Prior Rate** and **Current Rate** fields reflect the retirement contribution rates in 2025-26 and 2026-27, respectively, for the selected Membership Category. These fields auto-populate based on the Membership Category selected and do not require input.
 - d. Enter the correct **Salary Base Amount** for the selected Membership Category using Schedule 7A information.
 - e. Click **Save** to complete the entry and exit the pop-up window.



Add Retirement Rate

Org Code
9897

Membership Category
CSU, Miscellaneous, Tier 1
Industrial
Miscellaneous, Tier 1
Miscellaneous, Tier 2
Peace Officer/Firefighter

Add Retirement Rate

Org Code
9897

Membership Category
CSU, Miscellaneous, Tier 1

Prior Rate
26.31%

Current Rate
31.42%

Salary Base Amount
\$ 3,600,000

Cancel Save

3. Repeat step 2 until all applicable membership categories are added for the department.
- Note: Not every department will have every membership category. Only enter the categories that apply to your department.*



Review Adjustment Worksheet

1. Confirm the Adjustment Worksheet reflects all membership categories your department expects to see.
2. Verify each Salary Base Amount against your source data.
3. Verify the total salary base amount for the department agree to the Current Year Regular/Ongoing salaries on Schedule 7A, if all positions listed on the 7A are affected by the retirement rate changes.
 - a. The calculated total in this section is not displayed with an amount rounded to the nearest thousand; however, ECOMS will round the calculated total in the background and therefore will not cause any crosstie issues.
4. **The entries should match the final CS 3.60 Excel workbook submitted to your FBA.**

1 Employer Retirement Rate Contribution

Review retirement contribution adjustments and maintain category rows.

Adjustment Worksheet

+ Add Adjustment Row

CALPERS MEMBERSHIP CATEGORY	SALARY BASE AMOUNT	PRIOR RATE	CURRENT RATE	RATE CHANGE	ADJUSTMENT	ACTIONS
CSU, Miscellaneous, Tier 1	\$3,600,000	26.31%	31.42%	5.11%	\$183,960	 
Industrial	\$3,600,000	15.52%	21.42%	5.90%	\$212,400	 
Miscellaneous, Tier 1	\$3,600,000	26.31%	31.42%	5.11%	\$183,960	 
Miscellaneous, Tier 2	\$3,600,000	26.31%	31.42%	5.11%	\$183,960	 
Peace Officer/Firefighter	\$3,600,000	30.72%	51.01%	20.29%	\$730,440	 
					TOTAL:	\$1,494,720
						+ Add Adjustment Row



Enter Fund Split Data

Use this section to provide the fund split information for all impacted funds, appropriation items, programs, and categories for adjustments in the current year and the budget year. This should be the same information to be entered into Hyperion.

Add Fund Split Details

1. Click either **Add Fund Split Row** button to open the **Add Fund Split** pop-up window; both buttons perform the same action.

2 CS 3.60 Fund Split Worksheet
Maintain fund split rows, verify fund class totals, and compare current and budget year values.

Fund Split Details

+ Add Fund Split Row

REF CODE	FUND CODE	ITEM	PROGRAM CODE	CATEGORY	FUND CLASS	CURRENT YEAR BASELINE ADJUSTMENT	BUDGET YEAR ADJUSTMENT	ACTIONS
							Current Year Total By Fund Class: \$0	
								+ Add Fund Split Row
Fund Class						2026-2027	Budget Year	
GF						\$0	\$0	
SF						\$0	\$0	
NGC						\$0	\$0	
R						\$0	\$0	
Total, All Funds						\$0	\$0	

2. In the pop-up window enter the following information associated with the appropriation item that will receive the retirement contribution rate adjustments:

Add Fund Split

Organization Code
9897

Reference Code

Select Fund

Select Category
5150610-Retirement - Public Employees - Industrial

Program Code

Current Year Baseline Adj
\$ 0

Budget Year Baseline Adj
\$ 0

☒ Enable Manual Budget Year Edit

Budget Year defaults to Current Year. Select Enable Manual Edit only when Budget Year differs.

Cancel Save



State of California Department of Finance

- a. The **Organization Code** field is for information only and does not require input.
 - b. Enter the three-digit reference code of the appropriation item in the **Reference Code** field.
 - c. Select the fund from the dropdown list in the **Select Fund** field. The **Fund Class** will auto-populate based on this section on the **CS 3.60 Submission** page.
 - d. Select the account category in the **Select Category** field. All categories are retirement-related starting in 51506XX.
 - e. Enter the program code in the **Program Code** field. This is generally a four-digit number.
 - f. Enter the current year baseline adjustment amount in the **Current Year Baseline Adj** field.
ROUND ALL NUMBERS TO THE NEAREST THOUSAND.
 - g. The **Budget Year Baseline Adj** field auto-populates with the same amount as the **Current Year Baseline Adj** field.
 - h. If for any reason the **Budget Year Baseline Adj** amount needs to be different, click the **Enable Manual Budget Year Edit** button that allows overwriting in the **Budget year Baseline Adj** field. This is intended for unusual circumstances only, check with your FBA before using it.
 - i. Click **Save** to exit the pop-up window and return to the **CS 3.60 Submission** page.
3. Repeat steps 1-2 above until the full adjustment amount has been distributed across all applicable appropriation items.

Review Fund Split Worksheet

1. Work with the department's accounting office to confirm that the program and category codes are correct and align with the 2026 Budget Act. Also confirm the **Fund Split Details** reflects all items the department expects to see.
2. Verify the adjustment for each appropriation item in the current year and the budget year against your source data. The total of all adjustments for current year should agree with the total in the **Employer Retirement Rate Contribution** section. The budget year total should generally agree with the current year total, unless special adjustments are made.
3. **The entries should agree with the final CS 3.60 Excel workbook submitted to your FBA.**



2 CS 3.60 Fund Split Worksheet

Maintain fund split rows, verify fund class totals, and compare current and budget year values.

Fund Split Details

+ Add Fund Split Row

REF CODE	FUND CODE	ITEM	PROGRAM CODE	CATEGORY	FUND CLASS	CURRENT YEAR BASELINE ADJUSTMENT	BUDGET YEAR ADJUSTMENT	ACTIONS
001	0001	9897-001-0001	1234	5150600-Retirement - General	G	\$495,000	\$495,000	
001	0830	9897-001-0830	5678	5150600-Retirement - General	N	\$1,000,000	\$1,000,000	

Current Year Total By Fund Class: **\$1,495,000**

+ Add Fund Split Row

Fund Class	2026-2027	Budget Year
GF	\$495,000	\$495,000
SF	\$0	\$0
NGC	\$1,000,000	\$1,000,000
R	\$0	\$0
Total, All Funds	\$1,495,000	\$1,495,000

4. Department can generate a Fund Split Report, which is an Excel export of the fund split details entered in the **Fund Split Worksheet** section, including Fund Code, Program Code, Category name, Reference Code, Fund classification, and Current Year Baseline Adjustment amount for all appropriation items.
 - a. On the **Entity Administration Dashboard**, click the **Open** button on the **Reports** tile.

Entity Administration Dashboard

Welcome to the Entity Administration Portal

Management Tools



Payroll Deferral

Manage payroll deferral records and submissions

Open



CS 3.60

View and manage CS 3.60 related information

Open



Entity Contact

Update entity contact information

Open



Reports

Generate the Fund Split report for this entity

Open

- b. Verify the fiscal year and generate the Fund Split Report.



Reports

Fund Split Report

Generates the CS 3.60 Fund Split report.

Select Fiscal Year

2026-2027

Generate Report

Verify CS 3.60 Employer Retirement Rate Crossties

ECOMS will not allow you to submit the drill if any crosstie does not show \$0. Please adjust the **Employer Retirement Rate Contribution** and/or the **CS 3.60 Fund Split Worksheet** sections to ensure all retirement adjustments have been properly allocated to the correct appropriation items, and the crossties show all \$0.

CS 3.60 Employer Retirement Rate Crossties	
Description	Comparison
RETIREMENT CONTRIBUTION ADJUSTMENT TOTAL	\$1,495,000
CS 3.60 Adjustment - Total Funds CY	\$95,000
CS 3.60 Fund Split Total CY - Total All Funds CY	\$0
CS 3.60 Fund Split Total BY - Total All Funds BY	\$0
CS 3.60 Adjustment - CS 3.60 Fund Split Total All Funds CY	\$95,000
❗ Crossties do not reconcile to \$0. Resolve all variances before submitting to DOF.	



Supporting Documents and Communication Log

Under the **Supporting Documents** section, submit all required or applicable supporting documents for the drill by dragging and dropping the documents or uploading from device, including BL 26 – 22 Attachment and other applicable documents that support the information included in the drill.

REMINDER: PLEASE SUBMIT THE BL 26-22 ATTACHMENT REFLECTING THE SAME INFORMATION THAT WAS SUBMITTED IN ECOMS FOR THE CS 3.60 Drill.

Departments are encouraged to use the **Communication Log** within ECOMS to communicate with your FBAs directly. The Communication Log is an instant form of communication between a department and the FBA, which keeps a history of communication on the **CS 3.60 Submission** page.

Supporting Documents


Drag & Drop files here
or
[Browse Files](#)

Communication Log

No messages yet.

Enter any issues, questions, or comments here...

 Send



Submit the Drill

Once all drill information is verified, crossties show \$0, and supporting documentation are attached, the drill is ready for submission. Click **Submit to DOF** at the bottom of the page to submit the drill to your FBA.

Description	Comparison
RETIREMENT CONTRIBUTION ADJUSTMENT TOTAL	\$1,495,000
CS 3.60 Adjustment - Total Funds CY	\$0
CS 3.60 Fund Split Total CY - Total All Funds CY	\$0
CS 3.60 Fund Split Total BY - Total All Funds BY	\$0
CS 3.60 Adjustment - CS 3.60 Fund Split Total All Funds CY	\$0

✓ Crossties reconcile to \$0.

No prior submission snapshots available.

Supporting Documents

Drag & Drop files here
or
[Browse Files](#)

Communication Log

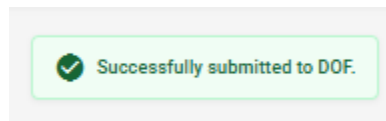
No messages yet.

Enter any issues, questions, or comments here...

[Send](#)

[Submit to DOF](#)

Once submitted, a banner will appear stating "Successfully submitted to DOF", and the drill status will be updated to **Submitted**. Departments can no longer make changes to the drill, unless your FBA rejects the submission. If any changes are needed after the submission, please contact your FBA to reject/send back your submission for edits.



CS 3.60 Submission

Employer Retirement Rate Contribution Adjustment Worksheet

✓ Status: **SUBMITTED**

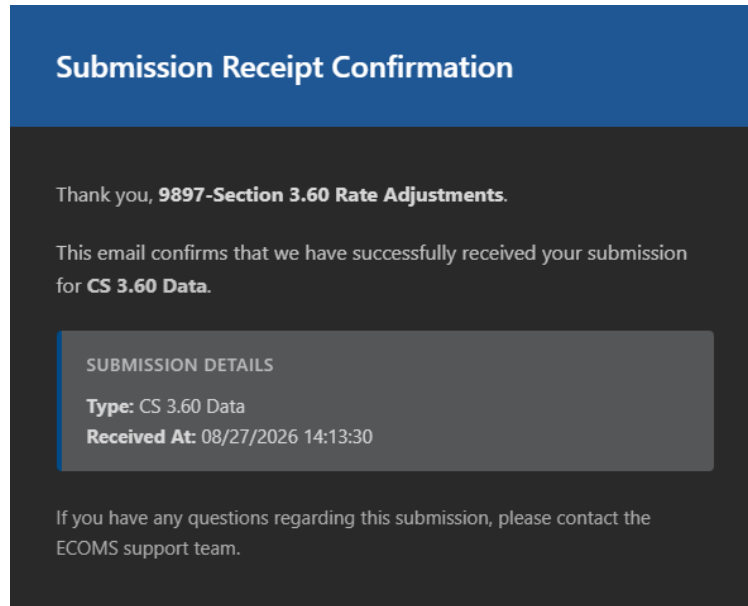
Available actions - quick guide

- Use section 1 to review retirement contribution adjustments and maintain category rows.
- Use section 2 to maintain fund split rows and verify fund class totals.
- Select Add Row, enter details, then edit or delete rows as needed.
- Review crossties before submitting to DOF to confirm totals reconcile.
- Use Communication Log (chat) for questions and then submit to DOF when complete.



Finance Review

Your FBA will review the submission and either approve or reject your submission. You will receive email notifications as the submission is processed through Finance, as shown in the images below.



Finance Contacts

Access requests and approvals: Your Finance Budget Analyst
Technical issues with the ECOMS site: ECOMS@dof.ca.gov