

**COUNTY OF SAN LUIS OBISPO BOARD OF SUPERVISORS
AGENDA ITEM TRANSMITTAL**

(1) DEPARTMENT Human Resources	(2) MEETING DATE 12/18/2012	(3) CONTACT/PHONE Tami Douglas-Schatz 781-5959	
(4) SUBJECT Submittal of a Resolution approving amendments, in compliance with the legally mandated California Public Employees' Pension Reform Act of 2013 (PEPRA), to the San Luis Obispo County Employees' Retirement Plan to implement revisions to the County's pension plan which includes establishing a third Tier pension plan for County employees hired on or after January 1, 2013.			
(5) RECOMMENDED ACTION It is recommended that the Board adopt amendments, in compliance with the legally mandated California Public Employees' Pension Reform Act of 2013 (PEPRA), to the San Luis Obispo County Employees' Retirement Plan to implement revisions to the County's pension plan, which includes implementation of a third Tier pension plan for County employees hired on or after January 1, 2013 by modifying Articles 12 and 15 and by adding Articles 29, 30, and 31.			
(6) FUNDING SOURCE(S) N/A	(7) CURRENT YEAR FINANCIAL IMPACT \$0.00	(8) ANNUAL FINANCIAL IMPACT \$0.00	(9) BUDGETED? N/A
(10) AGENDA PLACEMENT <input type="checkbox"/> Consent <input type="checkbox"/> Presentation <input type="checkbox"/> Hearing (Time Est. _____) <input checked="" type="checkbox"/> Board Business (Time Est. 30 min)			
(11) EXECUTED DOCUMENTS <input checked="" type="checkbox"/> Resolutions <input type="checkbox"/> Contracts <input type="checkbox"/> Ordinances <input type="checkbox"/> N/A			
(12) OUTLINE AGREEMENT REQUISITION NUMBER (OAR) N/A		(13) BUDGET ADJUSTMENT REQUIRED? BAR ID Number: N/A <input type="checkbox"/> 4/5th's Vote Required <input checked="" type="checkbox"/> N/A	
(14) LOCATION MAP N/A	(15) BUSINESS IMPACT STATEMENT? No	(16) AGENDA ITEM HISTORY <input type="checkbox"/> N/A Date _____	
(17) ADMINISTRATIVE OFFICE REVIEW Emily Jackson			
(18) SUPERVISOR DISTRICT(S) All Districts -			

County of San Luis Obispo



TO: Board of Supervisors

FROM: Human Resources / Tami Douglas-Schatz, 781-5959

DATE: 12/18/2012

SUBJECT: Submittal of a Resolution approving amendments, in compliance with the legally mandated California Public Employees' Pension Reform Act of 2013 (PEPRA), to the San Luis Obispo County Employees' Retirement Plan to implement revisions to the County's pension plan which includes establishing a third Tier pension plan for County employees hired on or after January 1, 2013.

RECOMMENDATION

It is recommended that the Board adopt amendments, in compliance with the legally mandated California Public Employees' Pension Reform Act of 2013 (PEPRA), to the San Luis Obispo County Employees' Retirement Plan to implement revisions to the County's pension plan, which includes implementation of a third Tier pension plan for County employees hired on or after January 1, 2013 by modifying Articles 12 and 15 and by adding Articles 29, 30, and 31.

DISCUSSION

On September 12, 2012, the California Public Employees' Pension Reform Act of 2013 (PEPRA) was signed into law by California Governor Jerry Brown through Assembly Bill 340. San Luis Obispo County is required to implement the provisions of PEPRA which become effective on January 1, 2013 and primarily impact County employees hired on or after January 1, 2013. The Pension Trust is an independent trust established for the employees of San Luis Obispo County and is set forth in the San Luis Obispo County Employees Retirement Plan (hereinafter referred to as "Plan"). The provisions of PEPRA requiring Plan amendments are incorporated herein as revisions to the Plan document and identified as Exhibits A, B, C, D, E and Appendices A, B, and C.

The County currently has two tiers of pension benefits: Tier 1 and a lower Tier 2 benefit plan. All current employees hired on or before December 31, 2012 will remain in one of these two tiers of benefits, depending upon their hire date. See Exhibit F for effective dates of Tier 2 pension benefits by bargaining unit. With the passage of PEPRA, another Tier of benefits will be established on January 1, 2013, referred to as "Tier 3 (AB 340)", hereinafter referred to as "Tier 3" for all bargaining units. Note: All bargaining units have a Tier 2 pension plan in place with the exception of the Probation bargaining units (including Probation management classifications of Chief Probation Officer and Chief Deputy Probation Officer). Although these units do not have a Tier 2, the new Tier will be referred to as "Tier 3" with the implementation of PEPRA.

While some PEPRA provisions affect current Tier 1 and Tier 2 employees, the majority of provisions apply to employees hired on or after January 1, 2013. Regardless of an employee's transfer, promotion, or demotion, current employees who were hired into Tier 1 will remain in Tier 1 and current employees who were hired into Tier 2 will remain in Tier 2. The implementation of Tier 3 will not change the key elements for Tier 1 and Tier 2, including: 1) pension benefit formulas, 2) final compensation calculations, 3) the cap on pensionable income, and 4) the County's "pick-up" of a portion of the employee's share of pension.

Below is a table of the key PEPRA provisions and the Tiers impacted by each:

PEPRA PROVISION	AFFECTS TIER 1 AND TIER 2	AFFECTS TIER 3	REQUIRES PENSION TRUST PLAN AMENDMENT
NEW DEFINED BENEFIT FORMULAS		X	X
FINAL COMPENSATION CALCULATION		X	X
CAP ON PENSIONABLE INCOME		X	X
SHARING OF PENSION COSTS, NO PICK-UP		X	
RECIPROCITY	X	X	
LIMITS ON POST-RETIREMENT EMPLOYMENT	X	X	X
FELONS TO FORFEIT PENSION BENEFITS	X	X	X
FINAL COMPENSATION FOR CITY COUNCIL OR BOARD OF SUPERVISORS		X	

Key Elements of PEPRA impacting San Luis Obispo County:

New Defined Benefit Formulas:

One of the most significant elements of PEPRA is the implementation of lower pension benefit formulas. The County's pension plan is comprised of three pension groups: Miscellaneous¹, Safety, and Probation. For the Miscellaneous group, the new formula required by PEPRA is 2% at age 62 with a maximum retirement factor of 2.5% at age 67. For the Safety groups, including Probation, PEPRA provided three formula options:

- Basic Safety Plan: 2% at age 57
- Safety Option Plan One: 2.5% at age 57
- Safety Option Plan Two: 2.7% at age 57

PEPRA requires the employer to select the safety retirement formula option that is lower than and closest to the formula for employees in the safety retirement groups on 12/31/12. For the County of San Luis Obispo, the Safety formulas in place on 12/31/12 are 3% at age 55 (probation and safety sworn) and 2.7% at age 55 (safety non-sworn). Therefore, in compliance with PEPRA, the option of 2.7% at age 57 is the formula required (Safety Option Plan Two).

While the minimum retirement age for Safety and Probation groups will remain at 50 for all three tiers, the age of retirement for the Tier 3 Miscellaneous group will increase to age 52. Below is a comparison of the benefit formulas for all 3 tiers:

Pension Group	Tier 3 New hires effective 1/1/13	Tier 2	Tier 1
MISC	2% at 62	2% at 60	2% at 55
SAFETY SWORN	2.7% at 57	3% at 55	3% at 50 3% at 55*
SAFETY NON-SWORN	2.7% at 57	2.7% at 55	3% at 55
PROBATION	2.7% at 57	N/A	3% at 55

*District Attorney Investigators Assoc & Chief District Attorney Investigator

Final Compensation Calculation:

Beginning January 1, 2013, PEPRA requires that final compensation for Tier 3 employees be calculated on the highest average annual pensionable compensation earned during a period of at least 36-consecutive months. This is the same calculation included in the current Tier 2 pension plan. For Tier 1 employees, the calculation of final compensation is

¹ Miscellaneous: Management, Confidential, San Luis Obispo County Employees' Assn (SLOCEA), Deputy County Counsel's Assn (DCCA), San Luis Obispo Government Attorney's Union (SLOGAU), Deputy Sheriff's Assn (DSA) non-safety

based on the employee's single highest year.

Tier 3 New hires effective 1/1/13	Tier 2	Tier 1
3-yr average	3-yr average	Single highest year

Cap on Pensionable Income:

For new Tier 3 employees hired on or after January 1, 2013, PEPRA establishes a cap on the amount of compensation for calculating the employee's retirement benefit. This cap is determined by the Social Security base index limit² and is adjusted annually based on the Consumer Price Index (CPI). For 2013, the cap amount is \$113,700. Regardless of whether an employee's final compensation is over that year's cap amount, PEPRA prohibits a contribution above that year's capped amount. For example, assuming the Social Security cap is \$125,000 twenty-five years from today: If a Tier 3 employee retires in 25 years with \$150,000 as the three-year highest average, that employee will receive a retirement benefit based on \$125,000 and not at \$150,000 (83% of final compensation in this example).

For Tier 1 and Tier 2 employees, a percentage amount is placed on maximum final compensation for calculating retirement benefits. For Tier 1, that percentage is 80%, 90%, or 100% of final compensation and is dependent upon bargaining unit. For Tier 2, that percentage is 90% of final compensation for all bargaining units. See below for the cap comparisons of all three tiers:

Tier 3 (new Tier effective January 1, 2013)	Tier 2	Tier 1
\$113,700 maximum cap (adjusted each year based on CPI)	90% of final comp (all bargaining units)	<ul style="list-style-type: none"> • 80% cap: SLOCEA, DSA Non-safety members • 90% cap: Safety and Safety non-sworn members (includes probation) • 100% cap: SLOGAU, DCCA, Ops & Staff, General Mgmt, Appointed Dept Heads, Elected, Confidential, Bd of Supv

Pension Costs:

1. Sharing of Pension Costs

With the passage of PEPRA, sharing of pension costs between the employer and the employee will be mandatory. All new hires on or after January 1, 2013 are required to pay at least 50% of the normal costs of the retirement plan. For example, if a new hire who is 30 years old enters into the Miscellaneous Tier 3 pension plan and the overall normal cost is 5.50%, the employee's share will be 2.75% and the County will pay the other 2.75%. Additionally, any future increases³ in employee contribution rates will be increased by 50% only when normal costs increase by 1% or more. If the normal cost increase is less than 1%, the sharing of that increase will be in compliance with the bargaining unit's MOU cost sharing provisions.

For current Tier 1 and Tier 2 employees, each bargaining unit's contract identifies specific cost sharing language for pension rate increases. Therefore, the PEPRA cost sharing provisions will not impact current Tier 1 and Tier 2 employees and will continue per the terms of the MOU.

2. "Pick-Up" (Employer Paid Member Contributions)

Another significant change is a provision in PEPRA which prohibits the employer from paying any of the employee's share of normal costs (described in the legislation as employer paid member contribution - EPMC, also referred to as "pick-up") for Tier 3 employees. However, for those bargaining units who have a current contract (MOU) which has a provision in the existing contract to receive an employer-paid pick-up, all Tier 3 new hires will continue to receive the pick-up only through the expiration of the contract. After the expiration of that contract and thereafter, no pick-up will be provided for new employees who were hired into Tier 3. For those bargaining units that are unrepresented (no contract) or for represented bargaining units with a contract that

² The County of San Luis Obispo participates in Social Security and therefore pays at 100% of the Social Security wage index limit. For those employers who do not participate in Social Security, the limit is 120% of that year's wage index/limit.

³ The reference to "increases" in pension cost sharing also applies to any decreases.

expires before January 1, 2013, new hires on or after January 1, 2013 will not receive the pick-up upon hire and thereafter. Those employees will also be required to pay 50% of the full normal costs of the plan as described in #1, above. Extension of a contract for extending the pick-up provision is also prohibited under PEPRRA.

Note: There is no impact on the employer-paid "pick-up" for current Tier 1 and Tier 2. For future contracts, pick-up continues to remain a subject of bargaining for Tier 1 and Tier 2.

Reciprocity:

Reciprocity⁴ is an agreement between the San Luis Obispo County Pension Trust and another public pension plan system such as Cal PERS and 37 Act Counties whereby an employee may leave one pension system and enter into a pension system with reciprocity with the County. The break in service between systems cannot be greater than six months. (Note: A break in service is when an employee who is a member of the pension plan ceases to be an employee and therefore ceases to be a member in that plan. A break in service is not catastrophic leave, sick leave, or any other approved leave of absence.)

Under PEPRRA, and applicable for all three tiers, if there is a break in service of less than six months and the employee moves to a reciprocal pension system within six months, the individual enters into the pension plan that existed for that Agency's bargaining unit on 12/31/12. If the break in service is more than six months, the individual enters into the Agency's pension plan for new hires in effect after January 1, 2013 for that bargaining unit.

Limits on Post Retirement Employment:

1. 180-Day Waiting Period
For all tiers, employees who retire are prohibited from working within the same Agency for a period of 180 days from the date of retirement, regardless of retirement age. This is a change from the current plan which requires a waiting period of 60 days for a retiree who is under the normal retirement age and returns to employment with the County of San Luis Obispo. (Note: Safety and probation officer members are excluded from this provision of PEPRRA.)
2. Collection of Pension Benefits
For all tiers, PEPRRA prohibits a retiree from collecting a pension benefit and being employed in the same public retirement system without reinstatement to the pension plan.
3. Unemployment Benefits
For all tiers, PEPRRA prohibits a retiree from working for a public employer for 12 months from the last date of receiving unemployment benefits.
4. Working Hours
For all tiers, PEPRRA prohibits post-retirement employment from exceeding 960 hours in a consecutive year period. This provision currently exists in the County's pension plan and is not a change.

Felons to Forfeit Pension Benefits:

For all tiers, PEPRRA mandates that felons forfeit some or all pension benefits. For all public officials and employees, if convicted of a felony arising out of performance of official duties, employees will forfeit pension and related benefits from the date of the *commission* of the felony.

Final Compensation for City Council or Board of Supervisors:

Limits final compensation for each office held to the Agency where it was earned. No change is required to the Pension Plan.

⁴ Reciprocity is an agreement between the San Luis Obispo County Pension Trust and the California Public Employees Retirement System (Cal-PERS). Through sections of the California Government Code cited in the agreement, reciprocity also exists between the Pension Trust and those County Retirement Plans that are established pursuant to the County Employees Retirement Law of 1937 as well as certain other systems that have established reciprocity with Cal-PERS. Reciprocity DOES NOT extend to the State Teachers Retirement System (STRS) or the University of California Retirement Plan (UCRP) nor to systems maintained by or in other states or by the Federal Government. In order to establish reciprocity, an individual must terminate membership in one system (System A) and enter into membership in the second system (System B) within six months. There should be no overlap of service and the break in service between systems cannot be greater than six months.

PEPRA Provisions that have no impact on the County:

There are other provisions of PEPRA that exist through the passage of AB 340; however, the provisions listed below are either part of the County's current pension plan or they are provisions that are already excluded in the County's pension plan and have no impact:

1. Retroactive pension enhancement
Pension enhancements apply only to service performed on or after the date of the enhancement and is part of the current Tier 2 plan. Post retirement cost of living adjustments (COLA) are not considered retroactive benefit enhancements and are unaffected by PEPRA.
2. Elimination of air time
This provision prohibits the purchase of non-qualified service credit (i.e., purchase of pension credit prior to service in the retirement system or time not employed by the County) and is not part of the current plan.
3. Pension contribution holidays
This provision prohibits pension contribution rate holidays⁵ from the employer or the employee. DROP⁶ is not considered pension holiday and remains unchanged for Tier 1 employees. DROP is not part of the Tier 2 plan and will not be part of the Tier 3 plan.

OTHER AGENCY INVOLVEMENT/IMPACT

Representatives from the Administrative Office, Auditor-Controller, County Counsel, and Pension Trust participated in the development of the Plan amendments for Tier 3 (AB 340). County Counsel has reviewed the Pension Trust plan amendments for legal form and effect.

FINANCIAL CONSIDERATIONS

There are no cost increases to the County associated with implementation of the PEPRA provisions.

With the implementation of Tier 3, an actuarial analysis shows that the County will save approximately 10% (or \$15 million) of salary costs once all employees are in the Tier 3 plan. Specifically, this 10% savings will be realized through a 2% savings identified by the Pension Trust Actuary⁷ and an 8% savings from the elimination of the pick-up in Tier 3⁸. Normal costs will be approximately 14% of salary costs with no unfunded liability at the outset. Employee contribution rates are also significantly lower in Tier 3. Employee contribution rates vary by the age the employee enters into the pension system. For example, a 25 year old employee in bargaining unit 01 currently contributes 13.78% in Tier 1. In Tier 2, the same 25 year old employee would contribute only 5.81%, and in Tier 3, the percentage is further reduced to 4.75%.

The Tier 3 savings are in addition to the savings the County has realized as a result of Tier 2. The County began implementing Tier 2 pension plans for all bargaining units beginning December 26, 2010. At present, all bargaining units except for Probation Peace Officers have a Tier 2 pension plan in place. To date, the County has hired 261 new employees into the Tier 2 pension plans, resulting in annual payroll savings of approximately \$3.2 million. Under PEPRA, Tier 2 will remain open to employees with reciprocity. Consequently, savings in the long term could be approximately \$30 million.

RESULTS

The implementation of a Tier 3 pension plan complies with the mandated provisions as set out through PEPRA, effective for new County employees hired on or after January 1, 2013.

⁵ A rate holiday is a suspension of the employer and employee contribution to the pension fund. SLO County has not had rate holidays and therefore this provision has no impact.

⁶ A Deferred Retirement Option Program (DROP) is an optional, voluntary program that allows you to have your retirement benefits deposited in a special investment account and cease making contributions to the Pension Trust, all while you continue to work in your current position.

⁷ For the foreseeable future, the County's contribution will be maintained for all three Tiers at the higher Tier 1 rate to reduce the likelihood of unfunded liability in all three Tiers.

⁸ There are immediate savings to the County upon elimination of the pick-up.

ATTACHMENTS

1. PEPRA Resolution
2. Exhibit A - Article 12 Plan Amendment
3. Exhibit B - Article 15 Plan Amendment
4. Exhibit C - Article 29 Plan Attachment
5. Exhibit D - Article 30 Plan Attachment
6. Exhibit E - Article 31 Plan Attachment
7. Appendix A - Misc Rate Sheets
8. Appendix B - Safety Rate Sheets
9. Appendix C - Probation Rate Sheets
10. Exhibit F - Implemented Tier 2 Plans

IN THE BOARD OF SUPERVISORS
COUNTY OF SAN LUIS OBISPO, STATE OF CALIFORNIA

_____ day _____, 2012

PRESENT:

ABSENT:

RESOLUTION NO. _____

AMENDMENTS TO THE SAN LUIS OBISPO COUNTY PENSION TRUST RETIREMENT
PLAN BY AMENDING ARTICLE 12: EMPLOYMENT AFTER RETIREMENT
AND ARTICLE 15: INALIENABILITY
AND BY ADDING ARTICLE 29: TIER THREE-AB 340: MISCELLANEOUS,
ARTICLE 30: TIER THREE-AB 340: SAFETY, AND
ARTICLE 31: TIER THREE-AB 340: PROBATION

The following resolution is hereby offered and read:

WHEREAS, on September 12, 2012, the California Public Employees' Pension Reform Act of 2013 (PEPRA) was signed into law by California Governor Jerry Brown through Assembly Bill 340; and

WHEREAS, the County of San Luis Obispo (hereinafter referred to as "County") is required to implement the provisions of PEPRA as set out in Section 15, Article 4 (Section 7522), Chapter 21, Division 7, Title 1 of the Government Code; and

WHEREAS, the San Luis Obispo County Pension Trust Plan shall include a third Tier for all County employees hired on or after January 1, 2013 in compliance with PEPRA; and

WHEREAS, all Miscellaneous, Safety, and Probation employees newly hired into the County on or after January 1, 2013, will be placed in a new third Tier of retirement benefits; and

WHEREAS, current County employees who promote, transfer or otherwise change bargaining units, will remain in the Tier they resided in as of December 31, 2012; and

WHEREAS, amendments to the Plan includes an amendment to Article 12: Employment After Retirement, which includes the post-retirement employment provisions of PEPRA, affecting current employees and new hires on or after January 1, 2013; and

WHEREAS, amendments to the Plan includes an amendment to Article 15: Inalienability, which includes the felony provisions of PEPRA, affecting current employees and new hires on or

after January 1, 2013; and

WHEREAS, amendments to the Plan includes adding Article 29: Tier Three-AB 340: Miscellaneous, which outlines the provisions of the third Tier for Miscellaneous members; and

WHEREAS, amendments to the Plan includes adding Article 30: Tier Three-AB 340: Safety, which outlines the provisions of the third Tier for Safety members; and

WHEREAS, amendments to the Plan includes adding Article 31: Tier Three-AB 340: Probation, which outlines the provisions of the third Tier for Probation members; and

WHEREAS, it is in the best interest of the County of San Luis Obispo that the Board of Supervisors implement the revisions to the San Luis Obispo County Pension Trust Plan, attached hereto as Exhibits A, B, C, D, and E.

NOW, THEREFORE, BE IT RESOLVED AND ORDERED by the Board of Supervisors of the County of San Luis Obispo, State of California as follows:

1. That the recitals set forth hereinabove are true, correct, valid and incorporated herein; and
2. That Article 12: Employment After Retirement and Article 15: Inalienability of the San Luis Obispo County Employees Retirement Plan be revised, attached hereto as Exhibits A and B, respectively; and
3. That Article 29: Tier Three-AB 340: Miscellaneous, Article 30: Tier Three-AB 340: Safety, and Article 31: Tier Three-AB 340: Probation of the San Luis Obispo County Employees Retirement Plan be added, attached hereto as Exhibits C, D, and E, respectively; and
4. That newly hired Miscellaneous, Safety, and Probation County employees on or after January 1, 2013 will be placed in the Tier Three-AB340 Retirement Plan pursuant to the terms of the Plan as set forth in Article 29: Tier Three-AB 340: Miscellaneous, Article 30: Tier Three-AB 340: Safety, and Article 31: Tier Three-AB 340: Probation, attached hereto as Exhibits C, D, and E, respectively; and
5. That the Retirement Plan Contribution Rates are hereby added as Appendices A, B, and C.

Upon motion of Supervisor _____, seconded by Supervisor

_____, and on the following roll call vote, to-wit:

AYES:

NOES:

ABSENT:

ABSTAINING:

The foregoing resolution is hereby adopted:

Chairman of the Board of Supervisors

ATTEST:

Clerk, Board of Supervisors

BY: _____, Deputy Clerk

APPROVED TO FORM AND LEGAL EFFECT:



RITA L. NEAL
County Counsel

Date: _____

EXHIBIT A

ARTICLE 12: EMPLOYMENT AFTER RETIREMENT

Section 12.01: Employment Prohibited unless Reinstated. Except as otherwise provided herein, a Retired Participant shall not be employed in any capacity thereafter by the County or by a participating district unless he or she has first been reinstated from retirement pursuant to the provisions of Article 11.

Section 12.02: Exception to Prohibition of Employment After Retirement. Any Retired Participant may serve without reinstatement from retirement or loss or interruption of an allowance or benefits under this Plan, upon appointment by the County Employer as an employee of the County Employer either during an emergency to prevent to stoppage of public business or because the Retired Participant has skills needed to perform work of a limited duration. Appointment of a Retired Participant authorized under this Article 12 shall not exceed serve as an employee of the County of San Luis Obispo for no more than 960 hours during any fiscal year. A Retired Participant who is employed pursuant to this Article 12 shall not accrue Pension Trust Service Credit or any other retirement benefit or right under this Retirement Plan with respect to said employment unless he or she reinstates from retirement pursuant to Article 11: Reinstatement from Retirement of this Retirement Plan. ~~in any temporary capacity not requiring participation in this Plan as a Member, however, a Retired Participant may not serve as an employee in said temporary capacity if such Retired Participant has not attained Normal Retirement Age as set forth in Article 9 of this Retirement Plan unless:~~

- ~~(a) at least sixty (60) days have elapsed since the Retired Participant's termination from County Employment and~~
- ~~(b) there was no predetermined agreement between the employer and the Retired Participant prior to termination from County Employment to return to work for the employer after termination from County Employment.~~
- (a) A Retired Participant shall not be eligible to be employed pursuant to this Section 12.02 for a period of 180 days following the date of retirement unless he or she meets one of the following conditions:
 - (1) The County Employer certifies the nature of the employment and that the appointment is necessary to fill a critically needed position before 180 days has passed and that the appointment has been approved by the governing body in a public meeting.
 - (2) The retiree is a Safety member or Probation Officer Member.
- (b) A Retired Participant who accepted a retirement incentive upon retirement provided by the County Employer shall not be eligible to be employed pursuant to this section for a period of 180 days and said Retired Participant shall not be subject to the provisions of Section 12.02 (a)

- (c) Notwithstanding any other provision of this Retirement Plan, a Retired Participant shall not be eligible to serve or be employed by the County Employer if, during the 12 month period preceding the employment described in this Section, the Retired Participant received any unemployment insurance compensation arising out of prior employment subject to this Section with the County Employer. The Retired Participant shall certify in writing to the County Employer upon accepting an offer of employment under this Section that he or she is in compliance with this requirement.

Any Retired Participant who does serve as an employee for more than 960 hours during any fiscal year shall have his or her allowance or benefits under this Plan suspended. Any Retired Participant may, regardless of age or time retired, without reinstatement from retirement or loss or interruption of benefits under this Plan, serve as a juror or election officer and receive any fees payable for such service, and further, may be appointed by the Board of Supervisors of the County as a member of any non-salaried board, commission, or advisory board. Any Retired Participant may, without reinstatement from retirement or any loss or interruption of benefits under this Plan, serve as an elected County officer, provided, however, that such elected County officer shall not accumulate additional retirement benefits or Pension Trust service credit during the period that he or she shall hold said elective County office. (1-10-84)(04-19-88)(7-12-11)(12-18-12)

EXHIBIT B

ARTICLE 15: INALIENABILITY

Section 15.01: Non Assignment of Benefit. Except as provided in section 4.02(b) and Section 15.02 of this Retirement Plan and except to the extent that the following may be contrary to the laws of any state having jurisdiction in the premises, or to Federal law, no Member, Reserve Participant, Retired Participant, surviving spouse, surviving child, surviving parent, or beneficiary hereunder shall have the right to assign, transfer, encumber, or anticipate his or her interest in any funds accumulated in the Pension Trust or in any retirement allowance or in any benefit being paid therefrom, and such funds, allowances and benefits shall not in any way be subject to any legal process to levy upon or attach the same for the payment of any claim against any such Member, Reserve Participant, Retired Participant, surviving spouse, surviving child, surviving dependent parent or beneficiary.(1-1-74)

Section 15.02: Authorization of Substitute Payee. Notwithstanding any other provision of this Section 15, a ny recipient of a benefit payable or paid by the Pension Trust pursuant to the provisions of this Retirement Plan may authorize a Substitute Payee to receive said benefit on behalf of said recipient. The authorization for and designation of said Substitute Payee shall be made in writing pursuant to the "Substitute Payee Agreement and Designation" attached hereto as Appendix Z. Designation of Substitute Payee may be revoked at any time prior to said recipient's death or incompetency, or at such time specified in the Substitute Payee Agreement and Designation, provided that any such revocation shall be made in writing by the recipient.

Section 15.03 Waiver of Rights and Benefits as Beneficiary:

Notwithstanding any provision of the Retirement Plan to the contrary, a Beneficiary designated pursuant to Article 7, Article 13, Article 19 or Article 24 of the Retirement Plan may waive all rights to any benefits to which the Beneficiary may be entitled by reason of his or her status as a designated Beneficiary, upon approval of the Board of Trustees. Such approval will be granted only upon fulfillment of the following terms and conditions:

- (a) The Beneficiary seeking the right to waive his or her Beneficiary status under this Section shall complete a Waiver of Beneficiary Status in a form acceptable to the Board of Trustees. Said Waiver of Beneficiary Status form shall be executed by the designated Beneficiary seeking relief under this Section in the presence of a Notary Public. Said Waiver shall also be witnessed by a person or persons, other than the Member who designated the Beneficiary, and the signature of the witness shall also be executed in the presence of a Notary Public.
- (b) To be an Acceptable Waiver of Beneficiary Status form, the waiver must include, without exception, the following information:
 - i.) The name, current address and social security number of the Beneficiary seeking to waive his or her rights under this Section.

- ii.) The name, current address and social security number of the Member who designated the Beneficiary.
- iii.) A statement of the benefits to which the Beneficiary is, or may become, entitled to receive.
- iv.) A certification by the Beneficiary seeking relief under this Section that the Beneficiary is aware of the benefits being waived and that the Beneficiary shall indemnify and hold harmless the Pension Trust, the Board of Trustees and Pension Trust Staff, from any action, cause of action, judgment or ruling that may arise as a result of execution of said waiver by the Beneficiary.

Section 15.04: Forfeiture of Plan Benefits Upon Specified Felony Convictions
Effective January 1, 2013, the provisions of sections 7522.72 and 7522.74 of the California Government Code are applicable to all members. (12-18-12)

EXHIBIT C

ARTICLE 29: TIER THREE – AB340: MISCELLANEOUS

Section 29.01: Applicability.

This Article shall apply to:

- (a) Any Miscellaneous Member who becomes an Employee of the County Employer on or after January 1, 2013 and who has never been an Employee of the County Employer prior to said date shall be subject to the provisions of this Article 29: Tier Three – AB340: Miscellaneous.
- (b) Any Miscellaneous Member who was employed by any public employer before January 1, 2013, and who becomes an employee of the County Employer on or after January 1, 2013, shall not be subject to this Article 29, but shall be subject to the provisions of Article 27: Tier Two – Miscellaneous of the Retirement Plan provided that said Miscellaneous Member was subject to reciprocity established pursuant to Article 20: Reciprocal Benefits of the Retirement Plan.
- (c) Any Miscellaneous Member who had ceased to be a Member and a County Employee and who had withdrawn his or her Accumulated Contributions, and who later resumes County Employment with the County Employer on or after January 1, 2013, shall be subject to the provisions of Article 29 as to all Pension Trust Service Credit (PTSC) accrued on or after said date. If the Member described in this Section 29.01 (c) elects to redeposit an amount equal to all of his or her previously withdrawn Accumulated Normal Contributions, plus regular interest thereon to the date of the redeposit, his or her previous PTSC shall be recognized for purposes of this Retirement Plan and shall be subject to and administered in accordance with the benefit provisions under which said PTSC was originally accrued. Provided however, that PTSC accrued as a result of the Member's resumption of County Employment with the County Employer on or after January 1, 2013, shall be subject to the provisions of this Article 29.
- (d) Any Miscellaneous Member who reinstates from retirement pursuant to Article 11 of this Retirement Plan on or after January 1, 2013 and who upon reinstatement, resumes County Employment with the County Employer shall, as to all Pension Trust Service Credit accrued on or after said date, be subject to the following:
 - (1) Upon subsequent retirement, his or her retirement allowance shall be determined as follows:

- i. For PTSC accrued prior to the Member's original Retirement Effective Date before January 1, 2013, his or her allowance shall be determined in accordance with the provisions of Article 6 or Article 27 based upon the provisions that the member's original retirement allowance was based.
 - ii. For PTSC accrued after Reinstatement from Retirement on or after January 1, 2013, his or her allowance shall be determined in accordance with the provisions of this Article 29.
- (e) Miscellaneous Members and/or Reserve Participants who are subject to this Article 29 are sometimes referred to herein as Tier Three – AB340 Miscellaneous Members and/or Tier Three – AB340 Reserve Participants.
- (f) Tier Three – AB340 Reserve Participant means a person who was formerly a Tier Three – AB340 Miscellaneous Member and whose County Employment or term of office was terminated for any reason other than death or retirement and who elected at time of termination to leave his or her accumulated contributions on deposit with the Pension Trust and who subsequently:
 - (1) Becomes a Tier Three – AB340 Miscellaneous Member employed by the County Employer on or after January 1, 2013; or
 - (2) Becomes a Tier Three – AB340 Miscellaneous Member employed by the County Employer on or after January 1, 2013 and then becomes a member of a reciprocal system under the provisions of Article 20 of this Plan.
- (g) A Tier Three – AB340 Reserve Participant is entitled to a service retirement allowance after he or she reaches the age at which he or she would be eligible for the service retirement allowance, except that a Tier Three – AB340 Reserve Participant shall not be entitled to the minimum retirement allowance provided by Section 6.05 of this Retirement Plan. The service retirement allowance of a Tier Three – AB340 Reserve Participant shall be based on his or her Pension Trust Service Credit and Tier Three – AB340 Final Compensation prior to his or her termination from County Employment. A Tier Three – AB340 Reserve Participant may, before applying for retirement, withdraw his or her accumulated contributions in lieu of any and all other rights and benefits he or she may be entitled to under this Retirement Plan and shall then cease to have any membership affiliation with the Pension Trust. A Tier Three – AB340 Reserve Participant is not entitled to any disability retirement allowance under this Retirement Plan except as provided in Article 20 of this Retirement Plan.

Section 29.02: Tier Three – AB 340 Miscellaneous Member Service Retirement Allowance.

- (a) Notwithstanding the provisions of Article 6 or Article 27, the Service Retirement Allowance for a Tier Three – AB340 Miscellaneous Member shall be a retirement allowance equal to the Member’s Tier Three – AB340 Final Compensation as provided in Section 29.03 of this Retirement Plan multiplied by the Member’s Tier Three – AB340 Attained Age Percentage Factor as shown below, multiplied by the Member’s Pension Trust Service Credit accrued in accordance with the provisions of Section 29.01.
- (b) The Tier Three – AB340 Attained Age Percentage Factor to be used under this Section 29.02 shall be based on the Tier Three – AB340 Member’s last attained quarter year of age as of the effective date of retirement as set forth in the following table:

Last Attained Age as of Effective Date of Retirement	Attained Age Percentage Factor (%)	Last Attained Age as of Effective Date of Retirement	Attained Age Percentage Factor (%)	Last Attained Age as of Effective Date of Retirement	Attained Age Percentage Factor (%)	Last Attained Age as of Effective Date of Retirement	Attained Age Percentage Factor (%)	Last Attained Age as of Effective Date of Retirement	Attained Age Percentage Factor (%)
52.00	1.000	55.25	1.325	58.50	1.650	61.75	1.975	65.00	2.300
52.25	1.025	55.50	1.350	58.75	1.675	62.00	2.000	65.25	2.325
52.50	1.050	55.75	1.375	59.00	1.700	62.25	2.025	65.50	2.350
52.75	1.075	56.00	1.400	59.25	1.725	62.50	2.050	65.75	2.375
53.00	1.100	56.25	1.425	59.50	1.750	62.75	2.075	66.00	2.400
53.25	1.125	56.50	1.450	59.75	1.775	63.00	2.100	66.25	2.425
53.50	1.150	56.75	1.475	60.00	1.800	63.25	2.125	66.50	2.450
53.75	1.175	57.00	1.500	60.25	1.825	63.50	2.150	66.75	2.475
54.00	1.200	57.25	1.525	60.50	1.850	63.75	2.175	67.00	2.500
54.25	1.225	57.50	1.550	60.75	1.875	64.00	2.200		
54.50	1.250	57.75	1.575	61.00	1.900	64.25	2.225		
54.75	1.275	58.00	1.600	61.25	1.925	64.50	2.250		
55.00	1.300	58.25	1.625	61.50	1.950	64.75	2.275		

Section 29.03: Tier Three – AB340 Pensionable Compensation:

- (a) “Pensionable Compensation” of a Tier Three – AB340 Miscellaneous Member means the normal monthly rate of pay or base pay of the member paid in cash to similarly situated members of the same group or class of employment for services rendered on a full-time basis during normal working hours, pursuant to publicly available pay schedules.
- (b) Compensation that has been deferred shall be deemed Pensionable Compensation when earned rather than when paid.

(c) "Pensionable Compensation" does not include the following:

- (1) Any compensation determined by the Board of Trustees to have been paid to increase a member's retirement benefit under that system.
- (2) Compensation that had previously been provided in kind to the member by the employer or paid directly by the employer to a third party other than the retirement system for the benefit of the member and which was converted to and received by the member in the form of a cash payment.
- (3) Any one-time or ad hoc payments made to a member.
- (4) Severance or any other payment that is granted or awarded to a member in connection with or in anticipation of a separation from employment, but is received by the member while employed.
- (5) Payments for unused vacation, annual leave, personal leave, sick leave, or compensatory time off, however denominated, whether paid in a lump sum or otherwise, regardless of when reported or paid.
- (6) Payments for additional services rendered outside of normal working hours, whether paid in a lump sum or otherwise.
- (7) Any employer-provided allowance, reimbursement, or payment, including, but not limited to, one made for housing, vehicle, or uniforms.
- (8) Compensation for overtime work other than as defined in Section 207(k) of Title 29 of the United States Code.
- (9) Employer contributions to deferred compensation or defined contribution plans.
- (10) Any bonus paid in addition to the compensation described in subdivision (a).
- (11) Any other form of compensation a public retirement board determines is inconsistent with the requirements of subdivision (a).
- (12) Any other form of compensation the Board of Trustees determines should not be pensionable compensation.

Section 29.03.5: Limitation on Tier Three – AB340 Pensionable Compensation. The Tier Three – AB340 Pensionable Compensation used to determine Tier Three – AB340

Compensation earnable and Tier Three – AB340 Final Compensation shall not exceed one hundred percent of the contribution and benefit base specified in Section 403(b) of Title 42 of the United States Code on January 1, 2013. The Board of Trustees shall adjust the Tier Three – AB340 Pensionable Compensation limit following each actuarial valuation based on changes to the Consumer Price Index for All Urban Consumers. The adjustment shall be effective annually following the annual actuarial valuation.

Section 29.04: Tier Three – AB340 Compensation Earnable means the average monthly compensation, as determined by the Board of Trustees for the pay period under consideration on the basis of the average number of days paid as worked by persons in the same grade or class of position during the pay period, and at the same rate of pay. The computation for any absence shall be based on compensation of the position held by the Tier Three – AB340 Miscellaneous Member at the beginning of the absence.

Section 29.05: Tier Three – AB340 Final Compensation.

- (a) Notwithstanding any other provision of the Retirement Plan, for a Tier Three – AB340 Miscellaneous Member, Tier Three – AB340 Final Compensation means the average monthly Compensation Earnable by a Tier Three – AB340 Miscellaneous Member:
- (1) during any 36 consecutive months elected by a Tier Three – AB340 Miscellaneous Member at or before the time the Member files an application for retirement, or if the Member fails to elect,
 - (2) during the 36 consecutive months of the Tier Three – AB340 Miscellaneous Member's highest Compensation Earnable while a Member of this Pension Trust.
- (b) Notwithstanding any other provision of the Retirement Plan for a Tier Three – AB340 Reserve Participant, Tier Three – AB340 Final Compensation means the average monthly Compensation Earnable by a Tier Three – AB340 Reserve Participant while a Tier Three – AB340 Miscellaneous Member:
- (1) during any consecutive 36 month period of employment immediately preceding his or her last date of separation from service with the County Employer or a consecutive 36 month period of Membership elected by the Tier Three – AB340 Reserve Participant at or before the time the Tier Three – AB340 Reserve Participant files an application for retirement, or if the Tier Three – AB340 Reserve Participant fails to elect,
 - (2) during the 36 consecutive months of the Tier Three – AB340 Reserve Participant's highest Compensation Earnable while a Tier Three – AB340 Miscellaneous Member of this Pension Trust.

Section 29.06: Tier Three – AB340 Normal Contributions. Tier Three – AB340 Normal Contribution means contributions made to the Pension Trust by, or on behalf of, a Tier Three – AB340 Miscellaneous Member at the normal rate of contribution provided for by Section 29.11 of this Retirement Plan, but does not include Additional Contributions and shall be subject to the following provisions:

- (a) Once established, the Tier Three – AB340 employee Normal Contribution shall not be adjusted on account of a change to the normal cost rate unless the normal cost rate increases or decreases by more than 1 percent of payroll above or below the normal cost rate in effect at the time the employee contribution rate is first established or, if later, the normal cost rate in effect at the time of the last adjustment to the employee contribution rate under this section.
- (b) Notwithstanding subdivision (a), employee contributions may be more than one-half of the normal cost rate if the increase has been agreed to through the collective bargaining process, subject to the following conditions:
 - (1) The employer shall not contribute at a greater rate to the plan for nonrepresented, managerial, or supervisory employees than the employer contributes for other employees, including represented employees, of the County Employer who are in the same retirement membership classifications.
 - (2) The employer shall not increase an employee contribution rate in the absence of a memorandum of understanding that has been collectively bargained in accordance with applicable laws.
 - (3) The employer shall not use expedient procedures to increase an employee contribution rate above the rate required by this section.

Section 29.07: Tier Three – AB340 Additional Contributions. Tier Three – AB340 Additional Contributions means contributions made to the Pension Trust by, or on the behalf of, a Tier Three – AB340 Miscellaneous Member in addition to normal contributions.

Section 29.08: "Tier Three – AB340 Accumulated Normal Contributions" means the sum of all Tier Three – AB340 Normal Contributions standing to the credit of the Tier Three – AB340 Miscellaneous Member's individual account and regular interest thereon.

Section 29.09: "Tier Three – AB340 Accumulated Additional Contributions" means the sum of all Tier Three – AB340 Additional Contributions standing to the credit of a Tier Three – AB340 Miscellaneous Member's individual account and any regular interest thereon provided for by the Board of Trustees.

Section 29.10: "Tier Three – AB 340 Accumulated Contributions" means Tier Three – AB340 Accumulated Normal Contributions plus any Tier Three – AB340 Accumulated Additional Contributions standing to the credit of a Tier Three – AB340 Miscellaneous Member's account.

Section 29.11: Normal Rate of Contribution for Tier Three – AB340 Miscellaneous Members. Effective January 1, 2013, and continuing thereafter in the absence of affirmative contrary action by the Board of Supervisors, the normal rates of contribution for Tier Three – AB 340 Miscellaneous Members shall be those set forth in "Appendix A Miscellaneous Members Contribution Rates Tier 3 – AB340" hereof.

Section 29.12: Tier Three – AB340 Additional Contributions. A Tier Three – AB340 Miscellaneous Member may make Tier Three – AB340 Additional Contributions to the Pension Trust from his or her compensation. Additional Contributions will be credited bi-weekly with interest at a rate to be determined by the Board of Trustees.

The Accumulated Additional Contributions in a Tier Three – AB340 Miscellaneous Member's account or in a Tier Three – AB340 Reserve Participant's accounts shall be used to provide an additional allowance or benefits at retirement, which allowance or benefits shall have the same actuarial value as the Accumulated Additional Contributions in the Tier Three – AB340 Miscellaneous Member's account or the Tier Three – AB340 Reserve Participant's account at the time of his or her retirement.

In the alternative, the Member, at the time of the Member's retirement may elect to either withdraw his or her Accumulated Additional Contributions in a lump sum or to have his or her Accumulated Additional Contributions paid in an allowance in the same manner as the Member elects under the provisions of Article 13 of this Retirement Plan.

On or after January 1, 2013, a Tier Three – AB340 Miscellaneous Member, at the time of the Member's retirement, may elect to receive his or her Additional Contributions in monthly installment payments over a period of years specified by the Member, said installment payments not to exceed ten years and which payments shall terminate at the end of the installment period or at death. Upon the death of a Tier Three – AB340 Retired Participant who has elected installment payments pursuant to this paragraph, any Additional Contributions remaining in the Retired Participant's Additional Contribution account shall be paid to the Retired Participant's designated beneficiary.

Section 29.13: Deduction of Contributions. A Tier Three – AB340 Miscellaneous Member's contributions shall be deducted by the County Auditor, or other officer charged with the duty of drawing salary or wage warrants from the salary or wage warrants drawn in each pay period in favor of each Tier Three – AB340 Miscellaneous Member, and such deduction shall be paid to the Pension Trust and placed to the credit of each Tier Three – AB340 Miscellaneous Member's regular account in accordance with the provisions of this Retirement Plan.

Section 29.14: Death Benefits. The provisions of Article 7: Death Benefits, as set forth in this Retirement Plan, shall apply to Members subject to this Article 29 in accordance with the other benefits and rights afforded by Article 29.

Section 29.15: Eligibility for Service Retirement Allowance for Tier Three – AB340 Miscellaneous Member. A Tier Three – AB340 Miscellaneous Member who commenced his or her most recent period of membership on or after January 1, 2013 who is employed by the County Employer, is eligible to receive a Service Retirement Allowance upon attaining age 52 if he or she has five years of Pension Trust Service Credit.

Section 29.16: Disability Retirement Allowance. The provisions of Article 10: Disability Retirement Allowance as set forth in this Retirement Plan shall apply to Members subject to this Article 29 in accordance with the other benefits and rights afforded by Article 29.

Section 29.17: Reinstatement. A Tier Three – AB340 Retired Participant may be reinstated from retirement by the Board of Trustees pursuant to the provisions of Article 11, and thereafter may become a County Employee in accordance with the provisions governing such service, in the same manner as a person who has not been so retired.

Section 29.18: Requirements for Reinstatement.

- (a) The Board of Trustees may reinstate a Retired Participant from Service retirement upon his or her application to the Board of Trustees for reinstatement.
- (b) The Board of Trustees may reinstate a Retired Participant from Ordinary or Industrial Disability retirement:
 - (1) Upon his or her application to the Board of Trustees for reinstatement, or upon the petition of the Executive Secretary of the Pension Trust, and
 - (2) Upon the determination of the Board of Trustees, based upon medical evidence, that said Retired Participant is not incapacitated physically or mentally for any position in the County for which the application or petition for reinstatement has been received.
 - (3) Upon receipt of an application or petition for reinstatement from disability retirement, the Board of Trustees shall cause a medical examination to be performed in order to obtain said medical evidence.

Section 29.19: Disposition of Retirement Allowance on Reinstatement. When a Retired Participant is reinstated from retirement on or after January 1, 2013 under Section 29.18, and pursuant to said reinstatement becomes employed by the County Employer,

his or her retirement allowance shall be canceled forthwith, and he or she shall become a Tier Three – AB340 Miscellaneous Member of this Plan as of the date of reinstatement. His or her individual account shall be credited with an amount which is the actuarial equivalent of his or her annuity at the date of reinstatement, not to exceed the amount of his or her accumulated contributions as it was at the date of retirement. He or she shall receive credit for service that is on or after January 1, 2013 in the same manner as though he or she had never been retired, subject to the provisions of Article 29.

Section 29 .20: Authority of Board of Trustees re: Recipients of Disability Retirement.

The Board of Trustees may require any recipient of a Disability Retirement Allowance, who is under the minimum age for voluntary retirement for service applicable to Members of his or her class, to undergo medical examination. Such examination shall be made by a physician or surgeon appointed by the Trustees, at the expense of the Pension Trust. Upon the basis of such examination, the Board of Trustees shall determine whether he or she is still incapacitated, physically or mentally, for duty in the position held by him or her when retired for disability.

If the Board of Trustees determines that such recipient is not so incapacitated for duty in the position held when retired for disability, his or her Disability Retirement Allowance shall be canceled forthwith and he or she shall become a Member of the Pension Trust.

If any recipient of a Disability Retirement Allowance is under the minimum age for voluntary retirement for service applicable to members of his or her class and refuses to submit to medical examination, the pension portion of his or her allowance may be discontinued until his or her withdrawal of such refusal. If such refusal continues for one year, his or her Disability Retirement Allowance may be canceled.

Section 29 .21: Disposition of Retirement Allowance on Reinstatement from Disability Retirement. If a recipient of a Disability Retirement Allowance is reinstated from retirement and becomes employed by the County Employer on or after January 1, 2013, his or her Disability Retirement Allowance shall be canceled and he or she shall immediately become a Tier Three – AB340 Miscellaneous Member of the Pension Trust. His or her individual account shall be credited with an amount which is the actuarial equivalent of his or her annuity at that time, but not exceeding the amount of his or her accumulated contributions at the time of his or her retirement for disability. He or she shall receive credit for service that is on or after January 1, 2013 in the same manner as though he or she had never been retired for disability.

Section 29.22: Accrual of Retirement Allowance after Reinstatement. When a Retired Participant is reinstated from retirement under Section 29.18, his or her future rate of contributions shall be fixed as of the date of his or her reinstatement and his or her retirement allowance upon subsequent retirement shall be determined in accordance with the provisions of Article 29.

Section 29.23: Election Of Options. The provisions of Article 13: Election of Options as set forth in this Retirement Plan shall apply to Members subject to this Article 29 in accordance with the other benefits and rights afforded by Article 29.

Section 29.24: (RESERVED).

Section 29.25: Two Percent Cost of Living Adjustment for Retired Participants who were Tier Three – AB340 Miscellaneous Members and who were not employed by the County Employer prior to January 1, 2013.

Commencing with the determination to be made by the Board of Trustees effective April 1, 2013, and for each such determination thereafter, the maximum annual Cost of Living Adjustment for a Retired Participant who was a Tier Three – AB340 Miscellaneous Member and who was not employed by the County Employer prior to January 1, 2013 shall not exceed 2% per year and as is set forth in Section 19.01; and, Section 19.02 shall not be applicable. Notwithstanding Section 19.01, there shall be no accumulation of Cost of Living Adjustments beyond the annual maximum of 2% provided herein.

- (a) This Section 29.25 shall apply only to Retired Participants whose date of membership in the Pension Trust occurred on or after January 1, 2013 and who were not previously employed by the County Employer.

Notwithstanding Section 19.03(b), the Cost of Living Adjustment provided for by this Section 29.25 shall be considered part of the normal cost for the pension benefit and the allocation of said normal cost is subject to negotiation between the employer and employees.

Section 29.26: No Eligibility For DROP. The provisions of Article 26 shall not apply to any Member subject to the provisions of Article 29.

Section 29.27: Other Provisions. Unless otherwise set forth in this Article 29, all other provisions of the Retirement Plan applicable to Miscellaneous Members shall apply to Tier Three – AB340 Miscellaneous Members and Tier Three – AB340 Retired Participants.

Section 29.28: Prospective Application of Changes. Any future enhancements to the Tier Three – AB340 Plan shall be prospective only.

Section 29.29: Contract Agency Participation in Tier Three – AB340 Miscellaneous. Pursuant to the provisions of AB340 the provisions of this Article 29: Tier Three – AB340: Miscellaneous shall apply to any local agency within the County of San Luis Obispo that is a contracting local agency pursuant to Article 25 of the Retirement Plan on or after January 1, 2013. (12-18-12)

EXHIBIT D

ARTICLE 30: TIER THREE – AB340: SAFETY

Section 30.01: Applicability.

This Article shall apply to:

- (a) Any Sworn or Non-Sworn Safety Member who becomes an Employee of the County Employer on or after January 1, 2013 and who has never been an Employee of the County Employer prior to said date shall be subject to the provisions of this Article 30: Tier Three – AB340: Safety.
- (b) Any Sworn or Non-Sworn Safety Member who was employed by any public employer before January 1, 2013, and who becomes an employee of the County Employer on or after January 1, 2013, shall not be subject to this Article 30, but shall be subject to the provisions of Article 28: Tier Two – Safety of the Retirement Plan provided that said Sworn or Non-Sworn Safety Member was subject to reciprocity established pursuant to Article 20: Reciprocal Benefits of the Retirement Plan.
- (c) Any Sworn or Non-Sworn Safety Member who had ceased to be a Member and a County Employee and who had withdrawn his or her Accumulated Contributions, and who later resumes County Employment with the County Employer on or after January 1, 2013, shall be subject to the provisions of Article 30 as to all Pension Trust Service Credit (PTSC) accrued on or after said date. If the Member described in this Section 30.01 (c) elects to redeposit an amount equal to all of his or her previously withdrawn Accumulated Normal Contributions, plus regular interest thereon to the date of the redeposit, his or her previous PTSC shall be recognized for purposes of this Retirement Plan and shall be subject to and administered in accordance with the benefit provisions under which said PTSC was originally accrued. Provided however, that PTSC accrued as a result of the Member's resumption of County Employment with the County Employer on or after January 1, 2013, shall be subject to the provisions of this Article 30.
- (d) Any Sworn or Non-Sworn Safety Member who reinstates from retirement pursuant to Article 11 of this Retirement Plan on or after January 1, 2013 and who upon reinstatement, resumes County Employment with the County Employer shall, as to all Pension Trust Service Credit accrued on or after said date, be subject to the following:
 - (1) Upon subsequent retirement, his or her retirement allowance shall be determined as follows:

- i. For PTSC accrued prior to the Member's original Retirement Effective Date before January 1, 2013, his or her allowance shall be determined in accordance with the provisions of Article 6 or Article 28 based upon the provisions that the member's original retirement allowance was based.
 - ii. For PTSC accrued after Reinstatement from Retirement on or after January 1, 2013, his or her allowance shall be determined in accordance with the provisions of this Article 30.
- (e) Sworn Safety Members and Non-Sworn Safety Members and/or Reserve Participants who are subject to this Article 30 are sometimes referred to herein as Tier Three – AB340 Safety Members and/or Tier Three – AB340 Safety Reserve Participants.
- (f) Tier Three – AB340 Safety Reserve Participant means a person who was formerly a Tier Three – AB340 Sworn Safety Member or Tier Three – AB340 Non-Sworn Safety Member and whose County Employment or term of office was terminated for any reason other than death or retirement and who elected at time of termination to leave his or her accumulated contributions on deposit with the Pension Trust and who subsequently:
 - (1) Becomes a Tier Three – AB340 Sworn or Non-Sworn Safety Member employed by the County Employer on or after January 1, 2013; or
 - (2) Becomes a Tier Three – AB340 Sworn or Non-Sworn Safety Member employed by the County Employer on or after January 1, 2013 and then becomes a member of a reciprocal system under the provisions of Article 20 of this Plan.
- (g) A Tier Three – AB340 Safety Reserve Participant is entitled to a service retirement allowance after he or she reaches the age at which he or she would be eligible for the service retirement allowance, except that a Tier Three – AB340 Safety Reserve Participant shall not be entitled to the minimum retirement allowance provided by Section 6.05 of this Retirement Plan. The service retirement allowance of a Tier Three – AB340 Safety Reserve Participant shall be based on his or her Pension Trust Service Credit and Tier Three – AB340 Final Compensation prior to his or her termination from County Employment. A Tier Three – AB340 Safety Reserve Participant may, before applying for retirement, withdraw his or her accumulated contributions in lieu of any and all other rights and benefits he or she may be entitled to under this Retirement Plan and shall then cease to have any membership affiliation with the Pension Trust. A Tier Three – AB340 Safety Reserve Participant is not entitled to any disability retirement allowance under this Retirement Plan except as provided in Article 20 of this Retirement Plan.

Section 30.02: Tier Three – AB 340 Sworn and Non-Sworn Safety Member Service Retirement Allowance.

- (a) Notwithstanding the provisions of Article 6 or Article 28, the Service Retirement Allowance for a Tier Three – AB340 Sworn or Non-Sworn Safety Member shall be a retirement allowance equal to the Member’s Tier Three – AB340 Final Compensation as provided in Section 30.03 of this Retirement Plan multiplied by the Member’s Tier Three – AB340 Attained Age Percentage Factor as shown below, multiplied by the Member’s Pension Trust Service Credit accrued in accordance with the provisions of Section 30.01.
- (b) The Tier Three – AB340 Attained Age Percentage Factor to be used under this Section 30.02 shall be based on the Tier Three – AB340 Member’s last attained quarter year of age as of the effective date of retirement as set forth in the following table:

Last Attained Age as of Effective Date of Retirement	Attained Age Percentage Factor (%)	Last Attained Age as of Effective Date of Retirement	Attained Age Percentage Factor (%)	Last Attained Age as of Effective Date of Retirement	Attained Age Percentage Factor (%)
50.00	2.000	53.00	2.300	56.00	2.600
50.25	2.025	53.25	2.325	56.25	2.625
50.50	2.050	53.50	2.350	56.50	2.650
50.75	2.075	53.75	2.375	56.75	2.675
51.00	2.100	54.00	2.400	57 & older	2.700
51.25	2.125	54.25	2.425		
51.50	2.150	54.50	2.450		
51.75	2.175	54.75	2.475		
52.00	2.200	55.00	2.500		
52.25	2.225	55.25	2.525		
52.50	2.250	55.50	2.550		
52.75	2.275	55.75	2.575		

Section 30.03: Tier Three – AB340 Pensionable Compensation:

- (a) “Pensionable Compensation” of a Tier Three – AB340 Safety Member means the normal monthly rate of pay or base pay of the member paid in cash to similarly situated members of the same group or class of employment for services rendered on a full-time basis during normal working hours, pursuant to publicly available pay schedules.
- (b) Compensation that has been deferred shall be deemed Pensionable Compensation when earned rather than when paid.
- (c) “Pensionable Compensation” does not include the following:

- (1) Any compensation determined by the Board of Trustees to have been paid to increase a member's retirement benefit under that system.
- (2) Compensation that had previously been provided in kind to the member by the employer or paid directly by the employer to a third party other than the retirement system for the benefit of the member and which was converted to and received by the member in the form of a cash payment.
- (3) Any one-time or ad hoc payments made to a member.
- (4) Severance or any other payment that is granted or awarded to a member in connection with or in anticipation of a separation from employment, but is received by the member while employed.
- (5) Payments for unused vacation, annual leave, personal leave, sick leave, or compensatory time off, however denominated, whether paid in a lump sum or otherwise, regardless of when reported or paid.
- (6) Payments for additional services rendered outside of normal working hours, whether paid in a lump sum or otherwise.
- (7) Any employer-provided allowance, reimbursement, or payment, including, but not limited to, one made for housing, vehicle, or uniforms.
- (8) Compensation for overtime work other than as defined in Section 207(k) of Title 29 of the United States Code.
- (9) Employer contributions to deferred compensation or defined contribution plans.
- (10) Any bonus paid in addition to the compensation described in subdivision (a).
- (11) Any other form of compensation a public retirement board determines is inconsistent with the requirements of subdivision (a).
- (12) Any other form of compensation the Board of Trustees determines should not be pensionable compensation.

Section 30.03.5: Limitation on Tier Three – AB340 Pensionable Compensation. The Tier Three – AB340 Pensionable Compensation used to determine Tier Three – AB340 Compensation earnable and Tier Three – AB340 Final Compensation shall not exceed one hundred percent of the contribution and benefit base specified in Section 403(b) of

Title 42 of the United States Code on January 1, 2013. The Board of Trustees shall adjust the Tier Three – AB340 Pensionable Compensation limit following each actuarial valuation based on changes to the Consumer Price Index for All Urban Consumers. The adjustment shall be effective annually following the annual actuarial valuation.

Section 30.04: Tier Three – AB340 Compensation Earnable means the average monthly compensation, as determined by the Board of Trustees for the pay period under consideration on the basis of the average number of days paid as worked by persons in the same grade or class of position during the pay period, and at the same rate of pay. The computation for any absence shall be based on compensation of the position held by the Tier Three – AB340 Safety Member at the beginning of the absence.

Section 30.05: Tier Three – AB340 Final Compensation.

- (a) Notwithstanding any other provision of the Retirement Plan, for a Tier Three – AB340 Safety Member, Tier Three – AB340 Final Compensation means the average monthly Compensation Earnable by a Tier Three – AB340 Safety Member:
- (1) during any 36 consecutive months elected by a Tier Three – AB340 Safety Member at or before the time the Member files an application for retirement, or if the Member fails to elect,
 - (2) during the 36 consecutive months of the Tier Three – AB340 Safety Member's highest Compensation Earnable while a Member of this Pension Trust.
- (b) Notwithstanding any other provision of the Retirement Plan for a Tier Three – AB340 Reserve Participant, Tier Three – AB340 Final Compensation means the average monthly Compensation Earnable by a Tier Three – AB340 Safety Reserve Participant while a Tier Three – AB340 Safety Member:
- (1) during any consecutive 36 month period of employment immediately preceding his or her last date of separation from service with the County Employer or a consecutive 36 month period of Membership elected by the Tier Three – AB340 Safety Reserve Participant at or before the time the Tier Three – AB340 Safety Reserve Participant files an application for retirement, or if the Tier Three – AB340 Safety Reserve Participant fails to elect,
 - (2) during the 36 consecutive months of the Tier Three – AB340 Safety Reserve Participant's highest Compensation Earnable while a Tier Three – AB340 Safety Member of this Pension Trust.

Section 30.06: Tier Three – AB340 Normal Contributions. Tier Three – AB340 Normal Contribution means contributions made to the Pension Trust by, or on behalf of,

a Tier Three – AB340 Safety Member at the normal rate of contribution provided for by Section 30.11 of this Retirement Plan, but does not include Additional Contributions and shall be subject to the following provisions:

- (a) Once established, the Tier Three – AB340 employee Normal Contribution shall not be adjusted on account of a change to the normal cost rate unless the normal cost rate increases or decreases by more than 1 percent of payroll above or below the normal cost rate in effect at the time the employee contribution rate is first established or, if later, the normal cost rate in effect at the time of the last adjustment to the employee contribution rate under this section.
- (b) Notwithstanding subdivision (a), employee contributions may be more than one-half of the normal cost rate if the increase has been agreed to through the collective bargaining process, subject to the following conditions:
 - (1) The employer shall not contribute at a greater rate to the plan for nonrepresented, managerial, or supervisory employees than the employer contributes for other employees, including represented employees, of the County Employer who are in the same retirement membership classifications.
 - (2) The employer shall not increase an employee contribution rate in the absence of a memorandum of understanding that has been collectively bargained in accordance with applicable laws.
 - (3) The employer shall not use expedient procedures to increase an employee contribution rate above the rate required by this section.

Section 30.07: Tier Three – AB340 Additional Contributions. Tier Three – AB340 Additional Contributions means contributions made to the Pension Trust by, or on the behalf of, a Tier Three – AB340 Safety Member in addition to normal contributions.

Section 30.08: "Tier Three – AB340 Accumulated Normal Contributions" means the sum of all Tier Three – AB340 Normal Contributions standing to the credit of the Tier Three – AB340 Safety Member's individual account and regular interest thereon.

Section 30.09: "Tier Three – AB340 Accumulated Additional Contributions" means the sum of all Tier Three – AB340 Additional Contributions standing to the credit of a Tier Three – AB340 Safety Member's individual account and any regular interest thereon provided for by the Board of Trustees.

Section 30.10: "Tier Three – AB 340 Accumulated Contributions" means Tier Three – AB340 Accumulated Normal Contributions plus any Tier Three – AB340 Accumulated Additional Contributions standing to the credit of a Tier Three – AB340 Safety Member's account.

Section 30.11: Normal Rate of Contribution for Tier Three – AB340 Safety Members. Effective January 1, 2013, and continuing thereafter in the absence of affirmative contrary action by the Board of Supervisors, the normal rates of contribution for Tier Three – AB 340 Safety Members shall be those set forth in “Appendix B Safety Members Contribution Rates Tier 3 – AB340” hereof.

Section 30.12: Tier Three – AB340 Additional Contributions. A Tier Three – AB340 Safety Member may make Tier Three – AB340 Additional Contributions to the Pension Trust from his or her compensation. Additional Contributions will be credited bi-weekly with interest at a rate to be determined by the Board of Trustees.

The Accumulated Additional Contributions in a Tier Three – AB340 Safety Member’s account or in a Tier Three – AB340 Safety Reserve Participant’s account shall be used to provide an additional allowance or benefits at retirement, which allowance or benefits shall have the same actuarial value as the Accumulated Additional Contributions in the Tier Three – AB340 Safety Member’s account or the Tier Three – AB340 Safety Reserve Participant’s account at the time of his or her retirement.

In the alternative, the Member, at the time of the Member’s retirement may elect to either withdraw his or her Accumulated Additional Contributions in a lump sum or to have his or her Accumulated Additional Contributions paid in an allowance in the same manner as the Member elects under the provisions of Article 13 of this Retirement Plan.

On or after January 1, 2013, a Tier Three – AB340 Safety Member, at the time of the Member’s retirement, may elect to receive his or her Additional Contributions in monthly installment payments over a period of years specified by the Member, said installment payments not to exceed ten years and which payments shall terminate at the end of the installment period or death. Upon the death of a Tier Three – AB340 Retired Participant who has elected installment payments pursuant to this paragraph, any Additional Contributions remaining in the Retired Participant’s Additional Contribution account shall be paid to the Retired Participant’s designated beneficiary.

Section 30.13: Deduction of Contributions. A Tier Three – AB340 Safety Member's contributions shall be deducted by the County Auditor, or other officer charged with the duty of drawing salary or wage warrants from the salary or wage warrants drawn in each pay period in favor of each Tier Three – AB340 Safety Member, and such deduction shall be paid to the Pension Trust and placed to the credit of each Tier Three – AB340 Safety Member's regular account in accordance with the provisions of this Retirement Plan.

Section 30.14: Death Benefits. The provisions of Article 7: Death Benefits, as set forth in this Retirement Plan, shall apply to Members subject to this Article 30 in accordance with the other benefits and rights afforded by Article 30.

Section 30.15: Eligibility for Service Retirement Allowance for Tier Three – AB340 Safety Member. A Tier Three – AB340 Safety Member who commenced his or her

most recent period of membership on or after January 1, 2013 who is employed by the County Employer, is eligible to receive a Service Retirement Allowance upon attaining age 50 if he or she has five years of Pension Trust Service Credit.

Section 30.16: Disability Retirement Allowance. The provisions of Article 10: Disability Retirement Allowance as set forth in this Retirement Plan shall apply to Members subject to this Article 30 in accordance with the other benefits and rights afforded by Article 30.

Section 30.17: Reinstatement. A Tier Three – AB340 Retired Participant may be reinstated from retirement by the Board of Trustees pursuant to the provisions of Article 11, and thereafter may become a County Employee in accordance with the provisions governing such service, in the same manner as a person who has not been so retired.

Section 30.18: Requirements for Reinstatement.

- (a) The Board of Trustees may reinstate a Retired Participant from Service retirement upon his or her application to the Board of Trustees for reinstatement.
- (b) The Board of Trustees may reinstate a Retired Participant from Ordinary or Industrial Disability retirement:
 - (1) Upon his or her application to the Board of Trustees for reinstatement, or upon the petition of the Executive Secretary of the Pension Trust, and
 - (2) Upon the determination of the Board of Trustees, based upon medical evidence, that said Retired Participant is not incapacitated physically or mentally for any position in the County for which the application or petition for reinstatement has been received.
 - (3) Upon receipt of an application or petition for reinstatement from disability retirement, the Board of Trustees shall cause a medical examination to be performed in order to obtain said medical evidence.

Section 30.19: Disposition of Retirement Allowance on Reinstatement. When a Retired Participant is reinstated from retirement on or after January 1, 2013 under Section 30.18, and pursuant to said reinstatement becomes employed by the County Employer, his or her retirement allowance shall be canceled forthwith, and he or she shall become a Tier Three – AB340 Safety Member of this Plan as of the date of reinstatement. His or her individual account shall be credited with an amount which is the actuarial equivalent of his or her annuity at the date of reinstatement, not to exceed the amount of his or her accumulated contributions as it was at the date of retirement. He or she shall receive credit for service that is on or after January 1, 2013 in the same manner as though he or she had never been retired, subject to the provisions of Article 30.

Section 30.20: Authority of Board of Trustees re: Recipients of Disability Retirement.

The Board of Trustees may require any recipient of a Disability Retirement Allowance, who is under the minimum age for voluntary retirement for service applicable to Members of his or her class, to undergo medical examination. Such examination shall be made by a physician or surgeon appointed by the Trustees, at the expense of the Pension Trust. Upon the basis of such examination, the Board of Trustees shall determine whether he or she is still incapacitated, physically or mentally, for duty in the position held by him or her when retired for disability.

If the Board of Trustees determines that such recipient is not so incapacitated for duty in the position held when retired for disability, his or her Disability Retirement Allowance shall be canceled forthwith and he or she shall become a Member of the Pension Trust.

If any recipient of a Disability Retirement Allowance is under the minimum age for voluntary retirement for service applicable to members of his or her class and refuses to submit to medical examination, the pension portion of his or her allowance may be discontinued until his or her withdrawal of such refusal. If such refusal continues for one year, his or her Disability Retirement Allowance may be canceled.

Section 30.21: Disposition of Retirement Allowance on Reinstatement from Disability Retirement. If a recipient of a Disability Retirement Allowance is reinstated from retirement and becomes employed by the County Employer on or after January 1, 2013, his or her Disability Retirement Allowance shall be canceled and he or she shall immediately become a Tier Three – AB 340 Safety Member of the Pension Trust. His or her individual account shall be credited with an amount which is the actuarial equivalent of his or her annuity at that time, but not exceeding the amount of his or her accumulated contributions at the time of his or her retirement for disability. He or she shall receive credit for service that is on or after January 1, 2013 in the same manner as though he or she had never been retired for disability.

Section 30.22: Accrual of Retirement Allowance after Reinstatement. When a Retired Participant is reinstated from retirement under Section 30.18, his or her future rate of contributions shall be fixed as of the date of his or her reinstatement and his or her retirement allowance upon subsequent retirement shall be determined in accordance with the provisions of Article 30.

Section 30.23: Election Of Options. The provisions of Article 13: Election of Options as set forth in this Retirement Plan shall apply to Members subject to this Article 30 in accordance with the other benefits and rights afforded by Article 30.

Section 30.24: (RESERVED).

Section 30.25: Two Percent Cost of Living Adjustment for Retired Participants who were Tier Three – AB340 Safety Members and who were not employed by the County Employer prior to January 1, 2013.

Commencing with the determination to be made by the Board of Trustees effective April 1, 2013, and for each such determination thereafter, the maximum annual Cost of Living Adjustment for a Retired Participant who was a Tier Three – AB340 Safety Member and who was not employed by the County Employer prior to January 1, 2013 shall not exceed 2% per year and as is set forth in Section 19.01; and, Section 19.02 shall not be applicable. Notwithstanding Section 19.01, there shall be no accumulation of Cost of Living Adjustments beyond the annual maximum of 2% provided herein.

- (a) This Section 30.25 shall apply only to Retired Participants whose date of membership in the Pension Trust occurred on or after January 1, 2013 and who were not previously employed by the County Employer.

Notwithstanding Section 19.03(b), the Cost of Living Adjustment provided for by this Section 30.25 shall be considered part of the normal cost for the pension benefit and the allocation of said normal cost is subject to negotiation between the employer and employees.

Section 30.26: No Eligibility For DROP. The provisions of Article 26 shall not apply to any Member subject to the provisions of Article 30.

Section 30.27: Other Provisions. Unless otherwise set forth in this Article 30, all other provisions of the Retirement Plan applicable to Safety Members shall apply to Tier Three – AB340 Safety Members and Tier Three – AB340 Retired Participants.

Section 30.28: Prospective Application of Changes. Any future enhancements to the Tier Three – AB340 Plan shall be prospective only.

Section 30.29 : Contract Agency Participation in Tier Three – AB340 Safety. Pursuant to the provisions of AB340 the provisions of this Article 30: Tier Three – AB340: Safety shall apply to any local agency within the County of San Luis Obispo that is a contracting local agency pursuant to Article 25 of the Retirement Plan on or after January 1, 2013. (12-18-12)

EXHIBIT E

ARTICLE 31: TIER THREE – AB340: PROBATION OFFICER

Section 31.01: Applicability.

This Article shall apply to:

- (a) Any Probation Officer Member who becomes an Employee of the County Employer on or after January 1, 2013 and who has never been an Employee of the County Employer prior to said date shall be subject to the provisions of this Article 31: Tier Three – AB340: Probation Officer.
- (b) Any Probation Officer Member who was employed by any public employer before January 1, 2013, and who becomes an employee of the County Employer on or after January 1, 2013, shall not be subject to this Article 31, but shall be subject to the provisions of 6.03(c), (d), (e), (f), (g) of the Retirement Plan provided that said Probation Officer Member was subject to reciprocity established pursuant to Article 20: Reciprocal Benefits of the Retirement Plan.
- (c) Any Probation Officer Member who had ceased to be a Member and a County Employee and who had withdrawn his or her Accumulated Contributions, and who later resumes County Employment with the County Employer on or after January 1, 2013, shall be subject to the provisions of Article 31 as to all Pension Trust Service Credit (PTSC) accrued on or after said date. If the Member described in this Section 31.01 (c) elects to redeposit an amount equal to all of his or her previously withdrawn Accumulated Normal Contributions, plus regular interest thereon to the date of the redeposit, his or her previous PTSC shall be recognized for purposes of this Retirement Plan and shall be subject to and administered in accordance with the benefit provisions under which said PTSC was originally accrued. Provided however, that PTSC accrued as a result of the Member's resumption of County Employment with the County Employer on or after January 1, 2013, shall be subject to the provisions of this Article 31.
- (d) Any Probation Officer Member who reinstates from retirement pursuant to Article 11 of this Retirement Plan on or after January 1, 2013 and who upon reinstatement, resumes County Employment with the County Employer shall, as to all Pension Trust Service Credit accrued on or after said date, be subject to the following:
 - (1) Upon subsequent retirement, his or her retirement allowance shall be determined as follows:

- i. For PTSC accrued prior to the Member's original Retirement Effective Date before January 1, 2013, his or her allowance shall be determined in accordance with the provisions of Article 6, Section 6.03 based upon the provisions that the member's original retirement allowance was based.
 - ii. For PTSC accrued after Reinstatement from Retirement on or after January 1, 2013, his or her allowance shall be determined in accordance with the provisions of this Article 31.
- (e) Probation Officer Members and/or Reserve Participants who are subject to this Article 31 are sometimes referred to herein as Tier Three – AB340 Probation Officer Members and/or Tier Three – AB340 Probation Officer Reserve Participants.
- (f) Tier Three – AB340 Probation Officer Reserve Participant means a person who was formerly a Tier Three – AB340 Probation Officer Member and whose County Employment or term of office was terminated for any reason other than death or retirement and who elected at time of termination to leave his or her accumulated contributions on deposit with the Pension Trust and who subsequently:
 - (1) Becomes a Tier Three – AB340 Probation Officer Member employed by the County Employer on or after January 1, 2013; or
 - (2) Becomes a Tier Three – AB340 Probation Officer Member employed by the County Employer on or after January 1, 2013 and then becomes a member of a reciprocal system under the provisions of Article 20 of this Plan.
- (g) A Tier Three – AB340 Probation Officer Reserve Participant is entitled to a service retirement allowance after he or she reaches the age at which he or she would be eligible for the service retirement allowance, except that a Tier Three – AB340 Probation Officer Reserve Participant shall not be entitled to the minimum retirement allowance provided by Section 6.05 of this Retirement Plan. The service retirement allowance of a Tier Three – AB340 Probation Officer Reserve Participant shall be based on his or her Pension Trust Service Credit and Tier Three – AB340 Final Compensation prior to his or her termination from County Employment. A Tier Three – AB340 Probation Officer Reserve Participant may, before applying for retirement, withdraw his or her accumulated contributions in lieu of any and all other rights and benefits he or she may be entitled to under this Retirement Plan and shall then cease to have any membership affiliation with the Pension Trust. A Tier Three – AB340 Probation Officer Reserve Participant is not entitled to any disability retirement allowance under this Retirement Plan except as provided in Article 20 of this Retirement Plan.

Section 31.02: Tier Three – AB 340 Probation Officer Member Service Retirement Allowance.

- (a) Notwithstanding the provisions of Article 6, Section 6.03, the Service Retirement Allowance for a Tier Three – AB340 Probation Officer Member shall be a retirement allowance equal to the Member’s Tier Three – AB340 Final Compensation as provided in Section 31.03 of this Retirement Plan multiplied by the Member’s Tier Three – AB340 Attained Age Percentage Factor as shown below, multiplied by the Member’s Pension Trust Service Credit accrued in accordance with the provisions of Section 31.01.
- (b) The Tier Three – AB340 Attained Age Percentage Factor to be used under this Section 31.02 shall be based on the Tier Three – AB340 Member’s last attained quarter year of age as of the effective date of retirement as set forth in the following table:

Last Attained Age as of Effective Date of Retirement	Attained Age Percentage Factor (%)	Last Attained Age as of Effective Date of Retirement	Attained Age Percentage Factor (%)	Last Attained Age as of Effective Date of Retirement	Attained Age Percentage Factor (%)
50.00	2.000	53.00	2.300	56.00	2.600
50.25	2.025	53.25	2.325	56.25	2.625
50.50	2.050	53.50	2.350	56.50	2.650
50.75	2.075	53.75	2.375	56.75	2.675
51.00	2.100	54.00	2.400	57 & older	2.700
51.25	2.125	54.25	2.425		
51.50	2.150	54.50	2.450		
51.75	2.175	54.75	2.475		
52.00	2.200	55.00	2.500		
52.25	2.225	55.25	2.525		
52.50	2.250	55.50	2.550		
52.75	2.275	55.75	2.575		

Section 31.03: Tier Three – AB340 Pensionable Compensation:

- (a) “Pensionable Compensation” of a Tier Three – AB340 Probation Officer Member means the normal monthly rate of pay or base pay of the member paid in cash to similarly situated members of the same group or class of employment for services rendered on a full-time basis during normal working hours, pursuant to publicly available pay schedules.
- (b) Compensation that has been deferred shall be deemed Pensionable Compensation when earned rather than when paid.

(c) "Pensionable Compensation" does not include the following:

- (1) Any compensation determined by the Board of Trustees to have been paid to increase a member's retirement benefit under that system.
- (2) Compensation that had previously been provided in kind to the member by the employer or paid directly by the employer to a third party other than the retirement system for the benefit of the member and which was converted to and received by the member in the form of a cash payment.
- (3) Any one-time or ad hoc payments made to a member.
- (4) Severance or any other payment that is granted or awarded to a member in connection with or in anticipation of a separation from employment, but is received by the member while employed.
- (5) Payments for unused vacation, annual leave, personal leave, sick leave, or compensatory time off, however denominated, whether paid in a lump sum or otherwise, regardless of when reported or paid.
- (6) Payments for additional services rendered outside of normal working hours, whether paid in a lump sum or otherwise.
- (7) Any employer-provided allowance, reimbursement, or payment, including, but not limited to, one made for housing, vehicle, or uniforms.
- (8) Compensation for overtime work other than as defined in Section 207(k) of Title 29 of the United States Code.
- (9) Employer contributions to deferred compensation or defined contribution plans.
- (10) Any bonus paid in addition to the compensation described in subdivision (a).
- (11) Any other form of compensation a public retirement board determines is inconsistent with the requirements of subdivision (a).
- (12) Any other form of compensation the Board of Trustees determines should not be pensionable compensation.

Section 31.03.5: Limitation on Tier Three – AB340 Pensionable Compensation. The Tier Three – AB340 Pensionable Compensation used to determine Tier Three – AB340 Compensation earnable and Tier Three – AB340 Final Compensation shall not exceed

one hundred percent of the contribution and benefit base specified in Section 403(b) of Title 42 of the United States Code on January 1, 2013. The Board of Trustees shall adjust the Tier Three – AB340 Pensionable Compensation limit following each actuarial valuation based on changes to the Consumer Price Index for All Urban Consumers. The adjustment shall be effective annually following the annual actuarial valuation.

Section 31.04: Tier Three – AB340 Compensation Earnable means the average monthly compensation, as determined by the Board of Trustees for the pay period under consideration on the basis of the average number of days paid as worked by persons in the same grade or class of position during the pay period, and at the same rate of pay. The computation for any absence shall be based on compensation of the position held by the Tier Three – AB340 Probation Officer Member at the beginning of the absence.

Section 31.05: Tier Three – AB340 Final Compensation.

(a) Notwithstanding any other provision of the Retirement Plan, for a Tier Three – AB340 Probation Officer Member, Tier Three – AB340 Final Compensation means the average monthly Compensation Earnable by a Tier Three – AB340 Probation Officer Member:

- (1) during any 36 consecutive months elected by a Tier Three – AB340 Probation Officer Member at or before the time the Member files an application for retirement, or if the Member fails to elect,
- (2) during the 36 consecutive months of the Tier Three – AB340 Probation Officer Member's highest Compensation Earnable while a Member of this Pension Trust.

(b) Notwithstanding any other provision of the Retirement Plan for a Tier Three – AB340 Reserve Participant, Tier Three – AB340 Final Compensation means the average monthly Compensation Earnable by a Tier Three – AB340 Probation Officer Reserve Participant while a Tier Three – AB 340 Probation Officer Member:

- (1) during any consecutive 36 month period of employment immediately preceding his or her last date of separation from service with the County Employer or any consecutive 36 month period of Membership elected by the Tier Three – AB340 Probation Officer Reserve Participant at or before the time the Tier Three – AB340 Probation Officer Reserve Participant files an application for retirement, or if the Tier Three – AB340 Probation Officer Reserve Participant fails to elect,
- (2) during the 36 consecutive months of the Tier Three – AB340 Probation Officer Reserve Participant's highest Compensation

Earnable while a Tier Three – AB340 Probation Officer Member of this Pension Trust.

Section 31.06: Tier Three – AB340 Normal Contributions. Tier Three – AB340 Normal Contribution means contributions made to the Pension Trust by, or on behalf of, a Tier Three – AB340 Probation Officer Member at the normal rate of contribution provided for by Section 31.11 of this Retirement Plan, but does not include Additional Contributions and shall be subject to the following provisions:

- (a) Once established, the Tier Three – AB340 employee Normal Contribution shall not be adjusted on account of a change to the normal cost rate unless the normal cost rate increases or decreases by more than 1 percent of payroll above or below the normal cost rate in effect at the time the employee contribution rate is first established or, if later, the normal cost rate in effect at the time of the last adjustment to the employee contribution rate under this section.
- (b) Notwithstanding subdivision (a), employee contributions may be more than one-half of the normal cost rate if the increase has been agreed to through the collective bargaining process, subject to the following conditions:
 - (1) The employer shall not contribute at a greater rate to the plan for nonrepresented, managerial, or supervisory employees than the employer contributes for other employees, including represented employees, of the County Employer who are in the same retirement membership classifications.
 - (2) The employer shall not increase an employee contribution rate in the absence of a memorandum of understanding that has been collectively bargained in accordance with applicable laws.
 - (3) The employer shall not use impasse procedures to increase an employee contribution rate above the rate required by this section.

Section 31.07: Tier Three – AB340 Additional Contributions. Tier Three – AB340 Additional Contributions means contributions made to the Pension Trust by, or on the behalf of, a Tier Three – AB340 Probation Officer Member in addition to normal contributions.

Section 31.08: "Tier Three – AB340 Accumulated Normal Contributions" means the sum of all Tier Three – AB340 Normal Contributions standing to the credit of the Tier Three – AB340 Probation Officer Member's individual account and regular interest thereon.

Section 31.09: "Tier Three – AB340 Accumulated Additional Contributions" means the sum of all Tier Three – AB340 Additional Contributions standing to the credit of a

Tier Three – AB340 Probation Officer Member's individual account and any regular interest thereon provided for by the Board of Trustees.

Section 31.10: "Tier Three – AB 340 Accumulated Contributions" means Tier Three – AB340 Accumulated Normal Contributions plus any Tier Three – AB340 Accumulated Additional Contributions standing to the credit of a Tier Three – AB340 Probation Officer Member's account.

Section 31.11: Normal Rate of Contribution for Tier Three – AB340 Probation Officer Members. Effective January 1, 2013, and continuing thereafter in the absence of affirmative contrary action by the Board of Supervisors, the normal rates of contribution for Tier Three – AB 340 Probation Officer Members shall be those set forth in "Appendix C Probation Members Contribution Rates Tier 3 – AB340" hereof.

Section 31.12: Tier Three – AB340 Additional Contributions. A Tier Three – AB340 Probation Officer Member may make Tier Three – AB340 Additional Contributions to the Pension Trust from his or her compensation. Additional Contributions will be credited bi-weekly with interest at a rate to be determined by the Board of Trustees.

The Accumulated Additional Contributions in a Tier Three – AB340 Probation Officer Member's account or in a Tier Three – AB340 Probation Officer Reserve Participant's account shall be used to provide an additional allowance or benefits at retirement, which allowance or benefits shall have the same actuarial value as the Accumulated Additional Contributions in the Tier Three – AB340 Probation Officer Member's account or the Tier Three – AB340 Probation Officer Reserve Participant's account at the time of his or her retirement.

In the alternative, the Member, at the time of the Member's retirement may elect to either withdraw his or her Accumulated Additional Contributions in a lump sum or to have his or her Accumulated Additional Contributions paid in an allowance in the same manner as the Member elects under the provisions of Article 13 of this Retirement Plan.

On or after January 1, 2013, a Tier Three – AB340 Probation Officer Member, at the time of the Member's retirement, may elect to receive his or her Additional Contributions in monthly installment payments over a period of years specified by the Member, said installment payments not to exceed ten years and which payments shall terminate at the end of the installment period or at death. Upon the death of a Tier Three – AB340 Retired Participant who has elected installment payments pursuant to this paragraph, any Additional Contributions remaining in the Retired Participant's Additional Contribution account shall be paid to the Retired Participant's designated beneficiary.

Section 31.13: Deduction of Contributions. A Tier Three – AB340 Probation Officer Member's contributions shall be deducted by the County Auditor, or other officer charged with the duty of drawing salary or wage warrants from the salary or wage warrants drawn in each pay period in favor of each Tier Three – AB340 Probation Officer Member, and such deduction shall be paid to the Pension Trust and placed to the credit of each Tier

Three – AB340 Probation Officer Member's regular account in accordance with the provisions of this Retirement Plan.

Section 31.14: Death Benefits. The provisions of Article 7: Death Benefits, as set forth in this Retirement Plan, shall apply to Members subject to this Article 31 in accordance with the other benefits and rights afforded by Article 31.

Section 31.15: Eligibility for Service Retirement Allowance for Tier Three – AB340 Probation Officer Member. A Tier Three – AB340 Probation Officer Member who commenced his or her most recent period of membership on or after January 1, 2013 who is employed by the County Employer, is eligible to receive a Service Retirement Allowance upon attaining age 50 if he or she has five years of Pension Trust Service Credit.

Section 31.16: Disability Retirement Allowance. The provisions of Article 10: Disability Retirement Allowance as set forth in this Retirement Plan shall apply to Members subject to this Article 31 in accordance with the other benefits and rights afforded by Article 31.

Section 31.17: Reinstatement. A Tier Three – AB340 Retired Participant may be reinstated from retirement by the Board of Trustees pursuant to the provisions of Article 11, and thereafter may become a County Employee in accordance with the provisions governing such service, in the same manner as a person who has not been so retired.

Section 31.18: Requirements for Reinstatement.

- (a) The Board of Trustees may reinstate a Retired Participant from Service retirement upon his or her application to the Board of Trustees for reinstatement.
- (b) The Board of Trustees may reinstate a Retired Participant from Ordinary or Industrial Disability retirement:
 - (1) Upon his or her application to the Board of Trustees for reinstatement, or upon the petition of the Executive Secretary of the Pension Trust, and
 - (2) Upon the determination of the Board of Trustees, based upon medical evidence, that said Retired Participant is not incapacitated physically or mentally for any position in the County for which the application or petition for reinstatement has been received.
 - (3) Upon receipt of an application or petition for reinstatement from disability retirement, the Board of Trustees shall cause a medical examination to be performed in order to obtain said medical evidence.

Section 31.19: Disposition of Retirement Allowance on Reinstatement. When a Retired Participant is reinstated from retirement on or after January 1, 2013 under Section 31.18, and pursuant to said reinstatement becomes employed by the County Employer, his or her retirement allowance shall be canceled forthwith, and he or she shall become a Tier Three – AB340 Probation Officer Member of this Plan as of the date of reinstatement. His or her individual account shall be credited with an amount which is the actuarial equivalent of his or her annuity at the date of reinstatement, not to exceed the amount of his or her accumulated contributions as it was at the date of retirement. He or she shall receive credit for service that is on or after January 1, 2013 in the same manner as though he or she had never been retired, subject to the provisions of Article 31.

Section 31.20: Authority of Board of Trustees re: Recipients of Disability Retirement.

The Board of Trustees may require any recipient of a Disability Retirement Allowance, who is under the minimum age for voluntary retirement for service applicable to Members of his or her class, to undergo medical examination. Such examination shall be made by a physician or surgeon appointed by the Trustees, at the expense of the Pension Trust. Upon the basis of such examination, the Board of Trustees shall determine whether he or she is still incapacitated, physically or mentally, for duty in the position held by him or her when retired for disability.

If the Board of Trustees determines that such recipient is not so incapacitated for duty in the position held when retired for disability, his or her Disability Retirement Allowance shall be canceled forthwith and he or she shall become a Member of the Pension Trust.

If any recipient of a Disability Retirement Allowance is under the minimum age for voluntary retirement for service applicable to members of his or her class and refuses to submit to medical examination, the pension portion of his or her allowance may be discontinued until his or her withdrawal of such refusal. If such refusal continues for one year, his or her Disability Retirement Allowance may be canceled.

Section 31.21: Disposition of Retirement Allowance on Reinstatement from Disability Retirement. If a recipient of a Disability Retirement Allowance is reinstated from retirement and becomes employed by the County Employer on or after January 1, 2013, his or her Disability Retirement Allowance shall be canceled and he or she shall immediately become a Tier Three – AB 340 Probation Officer Member of the Pension Trust. His or her individual account shall be credited with an amount which is the actuarial equivalent of his or her annuity at that time, but not exceeding the amount of his or her accumulated contributions at the time of his or her retirement for disability. He or she shall receive credit for service that is on or after January 1, 2013 in the same manner as though he or she had never been retired for disability.

Section 31.22: Accrual of Retirement Allowance after Reinstatement. When a Retired Participant is reinstated from retirement under Section 31.18, his or her future rate of contribution shall be fixed as of the date of his or her reinstatement and his or her

retirement allowance upon subsequent retirement shall be determined in accordance with the provisions of Article 31.

Section 31.23: Election Of Options. The provisions of Article 13: Election of Options as set forth in this Retirement Plan shall apply to Members subject to this Article 31 in accordance with the other benefits and rights afforded by Article 31.

Section 31.24: (RESERVED).

Section 31.25: Two Percent Cost of Living Adjustment for Retired Participants who were Tier Three – AB340 Probation Officer Members and who were not employed by the County Employer prior to January 1, 2013.

Commencing with the determination to be made by the Board of Trustees effective April 1, 2013, and for each such determination thereafter, the maximum annual Cost of Living Adjustment for a Retired Participant who was a Tier Three – AB340 Probation Officer Member and who was not employed by the County Employer prior to January 1, 2013 shall not exceed 2% per year and as is set forth in Section 19.01; and, Section 19.02 shall not be applicable. Notwithstanding Section 19.01, there shall be no accumulation of Cost of Living Adjustments beyond the annual maximum of 2% provided herein.

- (a) This Section 31.25 shall apply only to Retired Participants whose date of membership in the Pension Trust occurred on or after January 1, 2013 and who were not previously employed by the County Employer.

Notwithstanding Section 19.03(b), the Cost of Living Adjustment provided for by this Section 31.25 shall be considered part of the normal cost for the pension benefit and the allocation of said normal cost is subject to negotiation between the employer and employees.

Section 31.26: No Eligibility For DROP. The provisions of Article 26 shall not apply to any Member subject to the provisions of Article 31.

Section 31.27: Other Provisions. Unless otherwise set forth in this Article 31, all other provisions of the Retirement Plan applicable to Probation Officer Members shall apply to Tier Three – AB340 Probation Officer Members and Tier Three – AB340 Retired Participants.

Section 31.28: Prospective Application of Changes. Any future enhancements to the Tier Three – AB340 Plan shall be prospective only.

Section 31.29: Contract Agency Participation in Tier Three – AB340 Probation Officer. Pursuant to the provisions of AB340 the provisions of this Article 31: Tier Three – AB340: Probation Officer shall apply to any local agency within the County of San Luis Obispo that is a contracting local agency pursuant to Article 25 of the Retirement Plan on or after January 1, 2013. (12-18-12)

APPENDIX A

Miscellaneous Members

Contribution Rates

TIER 3 - AB340

Appendix **T3 - A.M.01**
 Effective Date **January 1, 2013**

Pension Code **3CEA**
 Description **SLOCEA Miscellaneous Members**

Bargaining Unit **SLOCEA - Public Services**
 B/U Number **01**

Employer Pickup **0.00%**

Effective Date **January 1, 2013**
 Appropriation **17.24%**
 *Blended contribution rate for Tier1, Tier 2 & Tier 3

ENTRY AGE	CURRENT RATE
18	3.75%
19	4.00%
20	4.00%
21	4.25%
22	4.25%
23	4.50%
24	4.50%
25	4.75%
26	5.00%
27	5.00%
28	5.25%
29	5.50%
30	5.50%
31	5.75%
32	6.00%
33	6.25%
34	6.50%
35	6.50%
36	6.75%
37	7.00%
38	7.25%
39	7.50%
40	7.75%
41	8.00%
42	8.00%
43	8.25%
44	8.50%
45	8.75%
46	9.00%
47	9.25%
48	9.50%
49	9.75%
50	10.00%
51	10.25%
52	10.50%
53	10.75%
54	11.00%
55	11.25%
56	11.50%
57	11.75%
58	12.00%
59	12.00%
60	12.25%
61	12.25%
62	12.25%
AND OVER	

Appendix **T3 - A.M.02**
 Effective Date **January 1, 2013**

Pension Code **3CET**
 Description **SLOCEA Trades & Crafts**

Bargaining Unit **SLOCEA - Trades, Crafts & Services**
 B/U Number **02**

Employer Pickup **0.00%**

Effective Date **January 1, 2013**
 Appropriation **17.81%**
 *Blended contribution rate for Tier1, Tier 2 & Tier 3

ENTRY AGE	CURRENT RATE
18	3.75%
19	4.00%
20	4.00%
21	4.25%
22	4.25%
23	4.50%
24	4.50%
25	4.75%
26	5.00%
27	5.00%
28	5.25%
29	5.50%
30	5.50%
31	5.75%
32	6.00%
33	6.25%
34	6.50%
35	6.50%
36	6.75%
37	7.00%
38	7.25%
39	7.50%
40	7.75%
41	8.00%
42	8.00%
43	8.25%
44	8.50%
45	8.75%
46	9.00%
47	9.25%
48	9.50%
49	9.75%
50	10.00%
51	10.25%
52	10.50%
53	10.75%
54	11.00%
55	11.25%
56	11.50%
57	11.75%
58	12.00%
59	12.00%
60	12.25%
61	12.25%
62	12.25%
AND OVER	

Appendix T3 - A.M.04
Effective Date January 1, 2013

Pension Code 3GAU
Description SLOGAU - Government Attorneys

Bargaining Unit SLO Government Attorneys Union
B/U Number 04

Employer Pickup 0.00%

Effective Date January 1, 2013
Appropriation 18.40%
 *Blended contribution rate for Tier1, Tier 2 & Tier 3

ENTRY AGE	CURRENT RATE
18	3.75%
19	4.00%
20	4.00%
21	4.25%
22	4.25%
23	4.50%
24	4.50%
25	4.75%
26	5.00%
27	5.00%
28	5.25%
29	5.50%
30	5.50%
31	5.75%
32	6.00%
33	6.25%
34	6.50%
35	6.50%
36	6.75%
37	7.00%
38	7.25%
39	7.50%
40	7.75%
41	8.00%
42	8.00%
43	8.25%
44	8.50%
45	8.75%
46	9.00%
47	9.25%
48	9.50%
49	9.75%
50	10.00%
51	10.25%
52	10.50%
53	10.75%
54	11.00%
55	11.25%
56	11.50%
57	11.75%
58	12.00%
59	12.00%
60	12.25%
61	12.25%
62	12.25%
AND OVER	

Appendix **T3 - A.M.05**
 Effective Date **January 1, 2013**

Pension Code **3CEA**
 Description **SLOCEA Miscellaneous Members**

Bargaining Unit **SLOCEA - Supervisory Unit**
 B/U Number **05**

Employer Pickup **0.00%**

Effective Date **January 1, 2013**
 Appropriation **17.24%**
 *Blended contribution rate for Tier1, Tier 2 & Tier 3

ENTRY AGE	CURRENT RATE
18	3.75%
19	4.00%
20	4.00%
21	4.25%
22	4.25%
23	4.50%
24	4.50%
25	4.75%
26	5.00%
27	5.00%
28	5.25%
29	5.50%
30	5.50%
31	5.75%
32	6.00%
33	6.25%
34	6.50%
35	6.50%
36	6.75%
37	7.00%
38	7.25%
39	7.50%
40	7.75%
41	8.00%
42	8.00%
43	8.25%
44	8.50%
45	8.75%
46	9.00%
47	9.25%
48	9.50%
49	9.75%
50	10.00%
51	10.25%
52	10.50%
53	10.75%
54	11.00%
55	11.25%
56	11.50%
57	11.75%
58	12.00%
59	12.00%
60	12.25%
61	12.25%
62	12.25%
AND OVER	

Appendix T3 - A.M.07.LA
Effective Date January 1, 2013

Pension Code 3LEG
Description Legislative Assistants

Bargaining Unit Operations & Staff Management
B/U Number 07

Employer Pickup 0.00%

Effective Date January 1, 2013
Appropriation 18.55%
 *Blended contribution rate for Tier1, Tier 2 & Tier 3

ENTRY AGE	CURRENT RATE
18	3.75%
19	4.00%
20	4.00%
21	4.25%
22	4.25%
23	4.50%
24	4.50%
25	4.75%
26	5.00%
27	5.00%
28	5.25%
29	5.50%
30	5.50%
31	5.75%
32	6.00%
33	6.25%
34	6.50%
35	6.50%
36	6.75%
37	7.00%
38	7.25%
39	7.50%
40	7.75%
41	8.00%
42	8.00%
43	8.25%
44	8.50%
45	8.75%
46	9.00%
47	9.25%
48	9.50%
49	9.75%
50	10.00%
51	10.25%
52	10.50%
53	10.75%
54	11.00%
55	11.25%
56	11.50%
57	11.75%
58	12.00%
59	12.00%
60	12.25%
61	12.25%
62	12.25%
AND OVER	

Appendix **T3 - A.M.07.LAFCO**
 Effective Date **January 1, 2013**

Pension Code **LAFCO**
 Description **3LAF**

Bargaining Unit **Operations & Staff Management**
 B/U Number **07**

Employer Pickup **0.00%**

Effective Date **January 1, 2013**
 Appropriation **22.62%**

ENTRY AGE	CURRENT RATE
18	3.75%
19	4.00%
20	4.00%
21	4.25%
22	4.25%
23	4.50%
24	4.50%
25	4.75%
26	5.00%
27	5.00%
28	5.25%
29	5.50%
30	5.50%
31	5.75%
32	6.00%
33	6.25%
34	6.50%
35	6.50%
36	6.75%
37	7.00%
38	7.25%
39	7.50%
40	7.75%
41	8.00%
42	8.00%
43	8.25%
44	8.50%
45	8.75%
46	9.00%
47	9.25%
48	9.50%
49	9.75%
50	10.00%
51	10.25%
52	10.50%
53	10.75%
54	11.00%
55	11.25%
56	11.50%
57	11.75%
58	12.00%
59	12.00%
60	12.25%
61	12.25%
62	12.25%
AND OVER	

Appendix **T3 - A.M.07**
 Effective Date **January 1, 2013**

Pension Code **3MGC**
 Description **Management & Confidential**

Bargaining Unit **Operations & Staff Management**
 B/U Number **07**

Employer Pickup **0.00%**

Effective Date **January 1, 2013**
 Appropriation **18.55%**
 *Blended contribution rate for Tier1, Tier 2 & Tier 3

ENTRY AGE	CURRENT RATE
18	3.75%
19	4.00%
20	4.00%
21	4.25%
22	4.25%
23	4.50%
24	4.50%
25	4.75%
26	5.00%
27	5.00%
28	5.25%
29	5.50%
30	5.50%
31	5.75%
32	6.00%
33	6.25%
34	6.50%
35	6.50%
36	6.75%
37	7.00%
38	7.25%
39	7.50%
40	7.75%
41	8.00%
42	8.00%
43	8.25%
44	8.50%
45	8.75%
46	9.00%
47	9.25%
48	9.50%
49	9.75%
50	10.00%
51	10.25%
52	10.50%
53	10.75%
54	11.00%
55	11.25%
56	11.50%
57	11.75%
58	12.00%
59	12.00%
60	12.25%
61	12.25%
62	12.25%
AND OVER	

Appendix **T3 - A.M.08**
 Effective Date **January 1, 2013**

Pension Code **3MGC**
 Description **Management & Confidential**

Bargaining Unit **General Management**
 B/U Number **08**

Employer Pickup **0.00%**

Effective Date **January 1, 2013**
 Appropriation **18.55%**
 *Blended contribution rate for Tier1, Tier 2 & Tier 3

ENTRY AGE	CURRENT RATE
18	3.75%
19	4.00%
20	4.00%
21	4.25%
22	4.25%
23	4.50%
24	4.50%
25	4.75%
26	5.00%
27	5.00%
28	5.25%
29	5.50%
30	5.50%
31	5.75%
32	6.00%
33	6.25%
34	6.50%
35	6.50%
36	6.75%
37	7.00%
38	7.25%
39	7.50%
40	7.75%
41	8.00%
42	8.00%
43	8.25%
44	8.50%
45	8.75%
46	9.00%
47	9.25%
48	9.50%
49	9.75%
50	10.00%
51	10.25%
52	10.50%
53	10.75%
54	11.00%
55	11.25%
56	11.50%
57	11.75%
58	12.00%
59	12.00%
60	12.25%
61	12.25%
62	12.25%
AND OVER	

Appendix **T3 - A.M.09**
 Effective Date **January 1, 2013**

Pension Code **3MGC**
 Description **Management & Confidential**

Bargaining Unit **Appointed Department Heads**
 B/U Number **09**

Employer Pickup **0.00%**

Effective Date **January 1, 2013**
 Appropriation **18.55%**
 *Blended contribution rate for Tier1, Tier 2 & Tier 3

ENTRY AGE	CURRENT RATE
18	3.75%
19	4.00%
20	4.00%
21	4.25%
22	4.25%
23	4.50%
24	4.50%
25	4.75%
26	5.00%
27	5.00%
28	5.25%
29	5.50%
30	5.50%
31	5.75%
32	6.00%
33	6.25%
34	6.50%
35	6.50%
36	6.75%
37	7.00%
38	7.25%
39	7.50%
40	7.75%
41	8.00%
42	8.00%
43	8.25%
44	8.50%
45	8.75%
46	9.00%
47	9.25%
48	9.50%
49	9.75%
50	10.00%
51	10.25%
52	10.50%
53	10.75%
54	11.00%
55	11.25%
56	11.50%
57	11.75%
58	12.00%
59	12.00%
60	12.25%
61	12.25%
62	12.25%
AND OVER	

Appendix **T3 - A.M.10**
 Effective Date **January 1, 2013**

Pension Code **3ELO**
 Description **Elected Officials**

Bargaining Unit **Elected Officials**
 B/U Number **10**

Employer Pickup **0.00%**

Effective Date **January 1, 2013**
 Appropriation **18.55%**

*Blended contribution rate for Tier1, Tier 2 & Tier 3

ENTRY AGE	CURRENT RATE
18	3.75%
19	4.00%
20	4.00%
21	4.25%
22	4.25%
23	4.50%
24	4.50%
25	4.75%
26	5.00%
27	5.00%
28	5.25%
29	5.50%
30	5.50%
31	5.75%
32	6.00%
33	6.25%
34	6.50%
35	6.50%
36	6.75%
37	7.00%
38	7.25%
39	7.50%
40	7.75%
41	8.00%
42	8.00%
43	8.25%
44	8.50%
45	8.75%
46	9.00%
47	9.25%
48	9.50%
49	9.75%
50	10.00%
51	10.25%
52	10.50%
53	10.75%
54	11.00%
55	11.25%
56	11.50%
57	11.75%
58	12.00%
59	12.00%
60	12.25%
61	12.25%
62	12.25%
AND OVER	

Appendix **T3 - A.M.11**
 Effective Date **January 1, 2013**

Pension Code **3MGC**
 Description **Management & Confidential**

Bargaining Unit **Confidential**
 B/U Number **11**

Employer Pickup **0.00%**

Effective Date **January 1, 2013**
 Appropriation **18.55%**

*Blended contribution rate for Tier1, Tier 2 & Tier 3

ENTRY AGE	CURRENT RATE
18	3.75%
19	4.00%
20	4.00%
21	4.25%
22	4.25%
23	4.50%
24	4.50%
25	4.75%
26	5.00%
27	5.00%
28	5.25%
29	5.50%
30	5.50%
31	5.75%
32	6.00%
33	6.25%
34	6.50%
35	6.50%
36	6.75%
37	7.00%
38	7.25%
39	7.50%
40	7.75%
41	8.00%
42	8.00%
43	8.25%
44	8.50%
45	8.75%
46	9.00%
47	9.25%
48	9.50%
49	9.75%
50	10.00%
51	10.25%
52	10.50%
53	10.75%
54	11.00%
55	11.25%
56	11.50%
57	11.75%
58	12.00%
59	12.00%
60	12.25%
61	12.25%
62	12.25%
AND OVER	

Appendix **T3 - A.M.12**
 Effective Date **January 1, 2013**

Pension Code **3DCC**
 Description **Confidential Attorneys**

Bargaining Unit **Deputy County Counsel Attorneys**
 B/U Number **12**

Employer Pickup **0.00%**

Effective Date **January 1, 2013**
 Appropriation **18.40%**
 *Blended contribution rate for Tier1, Tier 2 & Tier 3

ENTRY AGE	CURRENT RATE
18	3.75%
19	4.00%
20	4.00%
21	4.25%
22	4.25%
23	4.50%
24	4.50%
25	4.75%
26	5.00%
27	5.00%
28	5.25%
29	5.50%
30	5.50%
31	5.75%
32	6.00%
33	6.25%
34	6.50%
35	6.50%
36	6.75%
37	7.00%
38	7.25%
39	7.50%
40	7.75%
41	8.00%
42	8.00%
43	8.25%
44	8.50%
45	8.75%
46	9.00%
47	9.25%
48	9.50%
49	9.75%
50	10.00%
51	10.25%
52	10.50%
53	10.75%
54	11.00%
55	11.25%
56	11.50%
57	11.75%
58	12.00%
59	12.00%
60	12.25%
61	12.25%
62	12.25%
AND OVER	

Appendix **T3 - A.M.13**
 Effective Date **January 1, 2013**

Pension Code **3CEA**
 Description **SLOCEA Miscellaneous Members**

Bargaining Unit **SLOCEA - Clerical Unit**
 B/U Number **13**

Employer Pickup **0.00%**

Effective Date **January 1, 2013**
 Appropriation **17.24%**
 *Blended contribution rate for Tier1, Tier 2 & Tier 3

ENTRY AGE	CURRENT RATE
18	3.75%
19	4.00%
20	4.00%
21	4.25%
22	4.25%
23	4.50%
24	4.50%
25	4.75%
26	5.00%
27	5.00%
28	5.25%
29	5.50%
30	5.50%
31	5.75%
32	6.00%
33	6.25%
34	6.50%
35	6.50%
36	6.75%
37	7.00%
38	7.25%
39	7.50%
40	7.75%
41	8.00%
42	8.00%
43	8.25%
44	8.50%
45	8.75%
46	9.00%
47	9.25%
48	9.50%
49	9.75%
50	10.00%
51	10.25%
52	10.50%
53	10.75%
54	11.00%
55	11.25%
56	11.50%
57	11.75%
58	12.00%
59	12.00%
60	12.25%
61	12.25%
62	12.25%
AND OVER	

Appendix **T3 - A.M.14**
 Effective Date **January 1, 2013**

Pension Code **3DSN - Miscellaneous**
 Description **Deputy Sheriff Non-Safety**

Bargaining Unit **DSA - Dispatcher Supervisor**
 B/U Number **14**

Employer Pickup **0.00%**

Effective Date **January 1, 2013**
 Appropriation **14.19%**
 *Blended contribution rate for Tier1, Tier 2 & Tier 3

ENTRY AGE	CURRENT RATE
18	3.75%
19	4.00%
20	4.00%
21	4.25%
22	4.25%
23	4.50%
24	4.50%
25	4.75%
26	5.00%
27	5.00%
28	5.25%
29	5.50%
30	5.50%
31	5.75%
32	6.00%
33	6.25%
34	6.50%
35	6.50%
36	6.75%
37	7.00%
38	7.25%
39	7.50%
40	7.75%
41	8.00%
42	8.00%
43	8.25%
44	8.50%
45	8.75%
46	9.00%
47	9.25%
48	9.50%
49	9.75%
50	10.00%
51	10.25%
52	10.50%
53	10.75%
54	11.00%
55	11.25%
56	11.50%
57	11.75%
58	12.00%
59	12.00%
60	12.25%
61	12.25%
62	12.25%
AND OVER	

Appendix **T3 - A.M.17**
 Effective Date **January 1, 2013**

Pension Code **3BDS**
 Description **Board of Supervisors**

Bargaining Unit **Supervisors**
 B/U Number **17**

Employer Pickup **0.00%**

Effective Date **January 1, 2013**
 Appropriation **18.55%**
 *Blended contribution rate for Tier1, Tier 2 & Tier 3

ENTRY AGE	CURRENT RATE
18	3.75%
19	4.00%
20	4.00%
21	4.25%
22	4.25%
23	4.50%
24	4.50%
25	4.75%
26	5.00%
27	5.00%
28	5.25%
29	5.50%
30	5.50%
31	5.75%
32	6.00%
33	6.25%
34	6.50%
35	6.50%
36	6.75%
37	7.00%
38	7.25%
39	7.50%
40	7.75%
41	8.00%
42	8.00%
43	8.25%
44	8.50%
45	8.75%
46	9.00%
47	9.25%
48	9.50%
49	9.75%
50	10.00%
51	10.25%
52	10.50%
53	10.75%
54	11.00%
55	11.25%
56	11.50%
57	11.75%
58	12.00%
59	12.00%
60	12.25%
61	12.25%
62	12.25%
AND OVER	

Appendix **T3 - A.M.17.C**
 Effective Date **January 1, 2013**

Pension Code **3INT**
 Description **COURTS**

Bargaining Unit **Interpreter**
 B/U Number **17**

Employer Pickup **0.00%**

Effective Date **January 1, 2013**
 Appropriation **19.97%**

*Blended contribution rate for Tier1, Tier 2 & Tier 3

ENTRY AGE	CURRENT RATE
18	3.75%
19	4.00%
20	4.00%
21	4.25%
22	4.25%
23	4.50%
24	4.50%
25	4.75%
26	5.00%
27	5.00%
28	5.25%
29	5.50%
30	5.50%
31	5.75%
32	6.00%
33	6.25%
34	6.50%
35	6.50%
36	6.75%
37	7.00%
38	7.25%
39	7.50%
40	7.75%
41	8.00%
42	8.00%
43	8.25%
44	8.50%
45	8.75%
46	9.00%
47	9.25%
48	9.50%
49	9.75%
50	10.00%
51	10.25%
52	10.50%
53	10.75%
54	11.00%
55	11.25%
56	11.50%
57	11.75%
58	12.00%
59	12.00%
60	12.25%
61	12.25%
62	12.25%
AND OVER	

Appendix **T3 - A.M.18.C**
 Effective Date **January 1, 2013**

Pension Code **3SEI**
 Description **COURTS**

Bargaining Unit **Technical - SEIU**
 B/U Number **18**

Employer Pickup **0.00%**

Effective Date **January 1, 2013**
 Appropriation **19.97%**

*Blended contribution rate for Tier1, Tier 2 & Tier 3

ENTRY AGE	CURRENT RATE
18	3.75%
19	4.00%
20	4.00%
21	4.25%
22	4.25%
23	4.50%
24	4.50%
25	4.75%
26	5.00%
27	5.00%
28	5.25%
29	5.50%
30	5.50%
31	5.75%
32	6.00%
33	6.25%
34	6.50%
35	6.50%
36	6.75%
37	7.00%
38	7.25%
39	7.50%
40	7.75%
41	8.00%
42	8.00%
43	8.25%
44	8.50%
45	8.75%
46	9.00%
47	9.25%
48	9.50%
49	9.75%
50	10.00%
51	10.25%
52	10.50%
53	10.75%
54	11.00%
55	11.25%
56	11.50%
57	11.75%
58	12.00%
59	12.00%
60	12.25%
61	12.25%
62	12.25%
AND OVER	

Appendix **T3 - A.M.19.C**
 Effective Date **January 1, 2013**

Pension Code **3CCE**
 Description **COURTS**

Bargaining Unit **Supervisory - SLOCEA**
 B/U Number **19**

Employer Pickup **0.00%**

Effective Date **January 1, 2013**
 Appropriation **18.55%**
 *Blended contribution rate for Tier1, Tier 2 & Tier 3

ENTRY AGE	CURRENT RATE
18	3.75%
19	4.00%
20	4.00%
21	4.25%
22	4.25%
23	4.50%
24	4.50%
25	4.75%
26	5.00%
27	5.00%
28	5.25%
29	5.50%
30	5.50%
31	5.75%
32	6.00%
33	6.25%
34	6.50%
35	6.50%
36	6.75%
37	7.00%
38	7.25%
39	7.50%
40	7.75%
41	8.00%
42	8.00%
43	8.25%
44	8.50%
45	8.75%
46	9.00%
47	9.25%
48	9.50%
49	9.75%
50	10.00%
51	10.25%
52	10.50%
53	10.75%
54	11.00%
55	11.25%
56	11.50%
57	11.75%
58	12.00%
59	12.00%
60	12.25%
61	12.25%
62	12.25%
AND OVER	

Appendix **T3 - A.M.20.C**
 Effective Date **January 1, 2013**

Pension Code **3SEI**
 Description **COURTS**

Bargaining Unit **Court Employees - SEIU**
 B/U Number **20**

Employer Pickup **0.00%**

Effective Date **January 1, 2013**
 Appropriation **18.49%**
 *Blended contribution rate for Tier1, Tier 2 & Tier 3

ENTRY AGE	CURRENT RATE
18	3.75%
19	4.00%
20	4.00%
21	4.25%
22	4.25%
23	4.50%
24	4.50%
25	4.75%
26	5.00%
27	5.00%
28	5.25%
29	5.50%
30	5.50%
31	5.75%
32	6.00%
33	6.25%
34	6.50%
35	6.50%
36	6.75%
37	7.00%
38	7.25%
39	7.50%
40	7.75%
41	8.00%
42	8.00%
43	8.25%
44	8.50%
45	8.75%
46	9.00%
47	9.25%
48	9.50%
49	9.75%
50	10.00%
51	10.25%
52	10.50%
53	10.75%
54	11.00%
55	11.25%
56	11.50%
57	11.75%
58	12.00%
59	12.00%
60	12.25%
61	12.25%
62	12.25%
AND OVER	

Appendix **T3 - A.M.21**
 Effective Date **January 1, 2013**

Pension Code **3DSN - Miscellaneous**
 Description **Deputy Sheriff Non-Safety**

Bargaining Unit **DSA - Non-Safety Law Enforcement**
 B/U Number **21**

Employer Pickup **0.00%**

Effective Date **January 1, 2013**
 Appropriation **14.19%**
 *Blended contribution rate for Tier1, Tier 2 & Tier 3

ENTRY AGE	CURRENT RATE
18	3.75%
19	4.00%
20	4.00%
21	4.25%
22	4.25%
23	4.50%
24	4.50%
25	4.75%
26	5.00%
27	5.00%
28	5.25%
29	5.50%
30	5.50%
31	5.75%
32	6.00%
33	6.25%
34	6.50%
35	6.50%
36	6.75%
37	7.00%
38	7.25%
39	7.50%
40	7.75%
41	8.00%
42	8.00%
43	8.25%
44	8.50%
45	8.75%
46	9.00%
47	9.25%
48	9.50%
49	9.75%
50	10.00%
51	10.25%
52	10.50%
53	10.75%
54	11.00%
55	11.25%
56	11.50%
57	11.75%
58	12.00%
59	12.00%
60	12.25%
61	12.25%
62	12.25%
AND OVER	

Appendix **T3 - A.M.22**
 Effective Date **January 1, 2013**

Pension Code **3DSN - Miscellaneous**
 Description **Deputy Sheriff Non-Safety**

Bargaining Unit **DSA - Dispatchers**
 B/U Number **22**

Employer Pickup **0.00%**

Effective Date **January 1, 2013**
 Appropriation **14.19%**
 *Blended contribution rate for Tier1, Tier 2 & Tier 3

ENTRY AGE	CURRENT RATE
18	3.75%
19	4.00%
20	4.00%
21	4.25%
22	4.25%
23	4.50%
24	4.50%
25	4.75%
26	5.00%
27	5.00%
28	5.25%
29	5.50%
30	5.50%
31	5.75%
32	6.00%
33	6.25%
34	6.50%
35	6.50%
36	6.75%
37	7.00%
38	7.25%
39	7.50%
40	7.75%
41	8.00%
42	8.00%
43	8.25%
44	8.50%
45	8.75%
46	9.00%
47	9.25%
48	9.50%
49	9.75%
50	10.00%
51	10.25%
52	10.50%
53	10.75%
54	11.00%
55	11.25%
56	11.50%
57	11.75%
58	12.00%
59	12.00%
60	12.25%
61	12.25%
62	12.25%
AND OVER	

Appendix **T3 - A.M.24.C**
 Effective Date **January 1, 2013**

Pension Code **3MGT**
 Description **COURTS**

Bargaining Unit **General Management**
 B/U Number **24**

Employer Pickup **0.00%**

Effective Date **January 1, 2013**
 Appropriation **23.32%**
 *Blended contribution rate for Tier1, Tier 2 & Tier 3

ENTRY AGE	CURRENT RATE
18	3.75%
19	4.00%
20	4.00%
21	4.25%
22	4.25%
23	4.50%
24	4.50%
25	4.75%
26	5.00%
27	5.00%
28	5.25%
29	5.50%
30	5.50%
31	5.75%
32	6.00%
33	6.25%
34	6.50%
35	6.50%
36	6.75%
37	7.00%
38	7.25%
39	7.50%
40	7.75%
41	8.00%
42	8.00%
43	8.25%
44	8.50%
45	8.75%
46	9.00%
47	9.25%
48	9.50%
49	9.75%
50	10.00%
51	10.25%
52	10.50%
53	10.75%
54	11.00%
55	11.25%
56	11.50%
57	11.75%
58	12.00%
59	12.00%
60	12.25%
61	12.25%
62	12.25%
AND OVER	

Appendix **T3 - A.M.25.C**
 Effective Date **January 1, 2013**

Pension Code **3CAT**
 Description **COURTS**

Bargaining Unit **Commissioners & Attorneys**
 B/U Number **25**

Employer Pickup **0.00%**

Effective Date **January 1, 2013**
 Appropriation **23.32%**

*Blended contribution rate for Tier1, Tier 2 & Tier 3

ENTRY AGE	CURRENT RATE
18	3.75%
19	4.00%
20	4.00%
21	4.25%
22	4.25%
23	4.50%
24	4.50%
25	4.75%
26	5.00%
27	5.00%
28	5.25%
29	5.50%
30	5.50%
31	5.75%
32	6.00%
33	6.25%
34	6.50%
35	6.50%
36	6.75%
37	7.00%
38	7.25%
39	7.50%
40	7.75%
41	8.00%
42	8.00%
43	8.25%
44	8.50%
45	8.75%
46	9.00%
47	9.25%
48	9.50%
49	9.75%
50	10.00%
51	10.25%
52	10.50%
53	10.75%
54	11.00%
55	11.25%
56	11.50%
57	11.75%
58	12.00%
59	12.00%
60	12.25%
61	12.25%
62	12.25%
AND OVER	

Appendix **T3 - A.M.26.C**
 Effective Date **January 1, 2013**

Pension Code **3CNF**
 Description **COURTS**

Bargaining Unit **Confidential**
 B/U Number **26**

Employer Pickup **0.00%**

Effective Date **January 1, 2013**
 Appropriation **23.32%**

*Blended contribution rate for Tier1, Tier 2 & Tier 3

ENTRY AGE	CURRENT RATE
18	3.75%
19	4.00%
20	4.00%
21	4.25%
22	4.25%
23	4.50%
24	4.50%
25	4.75%
26	5.00%
27	5.00%
28	5.25%
29	5.50%
30	5.50%
31	5.75%
32	6.00%
33	6.25%
34	6.50%
35	6.50%
36	6.75%
37	7.00%
38	7.25%
39	7.50%
40	7.75%
41	8.00%
42	8.00%
43	8.25%
44	8.50%
45	8.75%
46	9.00%
47	9.25%
48	9.50%
49	9.75%
50	10.00%
51	10.25%
52	10.50%
53	10.75%
54	11.00%
55	11.25%
56	11.50%
57	11.75%
58	12.00%
59	12.00%
60	12.25%
61	12.25%
62	12.25%
AND OVER	

Appendix **T3 - A.M.27.C**
 Effective Date **January 1, 2013**

Pension Code **3PRF**
 Description **COURTS**

Bargaining Unit **Professional**
 B/U Number **27**

Employer Pickup **0.00%**

Effective Date **January 1, 2013**
 Appropriation **23.32%**

*Blended contribution rate for Tier1, Tier 2 & Tier 3

ENTRY AGE	CURRENT RATE
18	3.75%
19	4.00%
20	4.00%
21	4.25%
22	4.25%
23	4.50%
24	4.50%
25	4.75%
26	5.00%
27	5.00%
28	5.25%
29	5.50%
30	5.50%
31	5.75%
32	6.00%
33	6.25%
34	6.50%
35	6.50%
36	6.75%
37	7.00%
38	7.25%
39	7.50%
40	7.75%
41	8.00%
42	8.00%
43	8.25%
44	8.50%
45	8.75%
46	9.00%
47	9.25%
48	9.50%
49	9.75%
50	10.00%
51	10.25%
52	10.50%
53	10.75%
54	11.00%
55	11.25%
56	11.50%
57	11.75%
58	12.00%
59	12.00%
60	12.25%
61	12.25%
62	12.25%
AND OVER	

Appendix Effective Date **T3 - A.M.98 - APCD**
January 1, 2013

Pension Code **3APD**
Description **Miscellaneous Members**

Bargaining Unit **Public Services**
B/U Number **98**

Employer Pickup **0.00%**

Effective Date **January 1, 2013**
Appropriation **17.24%**
*Blended contribution rate for Tier1, Tier 2 & Tier 3

ENTRY AGE	CURRENT RATE
18	3.75%
19	4.00%
20	4.00%
21	4.25%
22	4.25%
23	4.50%
24	4.50%
25	4.75%
26	5.00%
27	5.00%
28	5.25%
29	5.50%
30	5.50%
31	5.75%
32	6.00%
33	6.25%
34	6.50%
35	6.50%
36	6.75%
37	7.00%
38	7.25%
39	7.50%
40	7.75%
41	8.00%
42	8.00%
43	8.25%
44	8.50%
45	8.75%
46	9.00%
47	9.25%
48	9.50%
49	9.75%
50	10.00%
51	10.25%
52	10.50%
53	10.75%
54	11.00%
55	11.25%
56	11.50%
57	11.75%
58	12.00%
59	12.00%
60	12.25%
61	12.25%
62	12.25%
AND OVER	

Appendix **T3 - A.M.99 - APCD**
 Effective Date **January 1, 2013**

Pension Code **3APC**
 Description **Management**

Bargaining Unit **Operations & Staff Management**
 B/U Number **99**

Employer Pickup **0.00%**

Effective Date **January 1, 2013**
 Appropriation **18.55%**
 *Blended contribution rate for Tier1, Tier 2 & Tier 3

ENTRY AGE	CURRENT RATE
18	3.75%
19	4.00%
20	4.00%
21	4.25%
22	4.25%
23	4.50%
24	4.50%
25	4.75%
26	5.00%
27	5.00%
28	5.25%
29	5.50%
30	5.50%
31	5.75%
32	6.00%
33	6.25%
34	6.50%
35	6.50%
36	6.75%
37	7.00%
38	7.25%
39	7.50%
40	7.75%
41	8.00%
42	8.00%
43	8.25%
44	8.50%
45	8.75%
46	9.00%
47	9.25%
48	9.50%
49	9.75%
50	10.00%
51	10.25%
52	10.50%
53	10.75%
54	11.00%
55	11.25%
56	11.50%
57	11.75%
58	12.00%
59	12.00%
60	12.25%
61	12.25%
62	12.25%
AND OVER	

APPENDIX B

Safety Members

Contribution Rates

TIER 3 - AB340

Appendix **T3 - B.S.03.NS**
 Effective Date **January 1, 2013**

Pension Code **3DSS**
 Description **DSA Safety NonSworn**

Bargaining Unit **DSA - Law Enforcement**
 B/U Number **03**

Employer Pickup **0.00%**

Effective Date **January 1, 2013**
 Appropriation **24.13%**
 *Blended contribution rate for Tier1, Tier 2 & Tier 3

ENTRY AGE	CURRENT RATE
18	6.75%
19	7.25%
20	7.50%
21	7.75%
22	8.00%
23	8.50%
24	8.75%
25	9.00%
26	9.50%
27	9.75%
28	10.00%
29	10.50%
30	10.75%
31	11.00%
32	11.50%
33	11.75%
34	12.00%
35	12.50%
AND OVER	

Appendix **T3 - B.S.06.NS**
 Effective Date **January 1, 2013**

Pension Code **3DAI**
 Description **District Attorney Investigator**

Bargaining Unit **DA Investigator's Association**
 B/U Number **06**

Employer Pickup **0.00%**

Effective Date **January 1, 2013**
 Appropriation **23.79%**
 *Blended contribution rate for Tier1, Tier 2 & Tier 3

ENTRY AGE	CURRENT RATE
18	6.75%
19	7.25%
20	7.50%
21	7.75%
22	8.00%
23	8.50%
24	8.75%
25	9.00%
26	9.50%
27	9.75%
28	10.00%
29	10.50%
30	10.75%
31	11.00%
32	11.50%
33	11.75%
34	12.00%
35	12.50%
AND OVER	

Appendix **T3 - B.S.07.NS**
 Effective Date **January 1, 2013**

Pension Code **3CHD**
 Description **Chief District Attorney Investigator**

Bargaining Unit **DA Investigator - MCIC**
 B/U Number **07**

Employer Pickup **0.00%**

Effective Date **January 1, 2013**
 Appropriation **27.78%**
 *Blended contribution rate for Tier1, Tier 2 & Tier 3

ENTRY AGE	CURRENT RATE
18	6.75%
19	7.25%
20	7.50%
21	7.75%
22	8.00%
23	8.50%
24	8.75%
25	9.00%
26	9.50%
27	9.75%
28	10.00%
29	10.50%
30	10.75%
31	11.00%
32	11.50%
33	11.75%
34	12.00%
35	12.50%
AND OVER	

Appendix **T3 - B.S.10.S**
 Effective Date **January 1, 2013**

Pension Code **3SHC**
 Description **Sheriff Coroner**

Bargaining Unit **Elected - Sheriff Coroner**
 B/U Number **10**

Employer Pickup **0.00%**

Effective Date **January 1, 2013**
 Appropriation **24.09%**
 *Blended contribution rate for Tier1, Tier 2 & Tier 3

ENTRY AGE	CURRENT RATE
18	6.75%
19	7.25%
20	7.50%
21	7.75%
22	8.00%
23	8.50%
24	8.75%
25	9.00%
26	9.50%
27	9.75%
28	10.00%
29	10.50%
30	10.75%
31	11.00%
32	11.50%
33	11.75%
34	12.00%
35	12.50%
AND OVER	

Appendix **T3 - B.S.14.NS**
 Effective Date **January 1, 2013**

Pension Code **3DSS**
 Description **DSA Safety NonSworn**

Bargaining Unit **DSA - Supervisory Law Enforcement**
 B/U Number **14**

Employer Pickup **0.00%**

Effective Date **January 1, 2013**
 Appropriation **24.13%**
 *Blended contribution rate for Tier1, Tier 2 & Tier 3

ENTRY AGE	CURRENT RATE
18	6.75%
19	7.25%
20	7.50%
21	7.75%
22	8.00%
23	8.50%
24	8.75%
25	9.00%
26	9.50%
27	9.75%
28	10.00%
29	10.50%
30	10.75%
31	11.00%
32	11.50%
33	11.75%
34	12.00%
35	12.50%
AND OVER	

Appendix **T3 - B.S.15.NS**
Effective Date **January 1, 2013**

Pension Code **3MLN**
Description **Mgmt Law Enforcement - NonSworn**

Bargaining Unit **Law Enforcement Operations & Staff**
B/U Number **15**

Employer Pickup **0.00%**

Effective Date **January 1, 2013**
Appropriation **21.24%**
 *Blended contribution rate for Tier1, Tier 2 & Tier 3

ENTRY AGE	CURRENT RATE
18	6.75%
19	7.25%
20	7.50%
21	7.75%
22	8.00%
23	8.50%
24	8.75%
25	9.00%
26	9.50%
27	9.75%
28	10.00%
29	10.50%
30	10.75%
31	11.00%
32	11.50%
33	11.75%
34	12.00%
35	12.50%
AND OVER	

Appendix **T3 - B.S.15.S**
 Effective Date **January 1, 2013**

Pension Code **3MGL**
 Description **Management Law Enforcement - Sworn**

Bargaining Unit **Law Enforcement Operations & Staff**
 B/U Number **15**

Employer Pickup **0.00%**

Effective Date **January 1, 2013**
 Appropriation **21.11%**
 *Blended contribution rate for Tier1, Tier 2 & Tier 3

ENTRY AGE	CURRENT RATE
18	6.75%
19	7.25%
20	7.50%
21	7.75%
22	8.00%
23	8.50%
24	8.75%
25	9.00%
26	9.50%
27	9.75%
28	10.00%
29	10.50%
30	10.75%
31	11.00%
32	11.50%
33	11.75%
34	12.00%
35	12.50%
AND OVER	

Appendix **T3 - B.S.16.S**
 Effective Date **January 1, 2013**

Pension Code **3MGL**
 Description **Management Law Enforcement - Sworn**

Bargaining Unit **Law Enforcement General Management**
 B/U Number **16**

Employer Pickup **0.00%**

Effective Date **January 1, 2013**
 Appropriation **21.11%**
 *Blended contribution rate for Tier1, Tier 2 & Tier 3

ENTRY AGE	CURRENT RATE
18	6.75%
19	7.25%
20	7.50%
21	7.75%
22	8.00%
23	8.50%
24	8.75%
25	9.00%
26	9.50%
27	9.75%
28	10.00%
29	10.50%
30	10.75%
31	11.00%
32	11.50%
33	11.75%
34	12.00%
35	12.50%
AND OVER	

Appendix Effective Date **T3 - B.S.27.S**
January 1, 2013

Pension Code Description **3ASL**
ASLO Co Deputy Sheriff - Sworn

Bargaining Unit B/U Number **ASLO - Law Enforcement**
27

Employer Pickup **0.00%**

Effective Date Appropriation **January 1, 2013**
24.95%
 *Blended contribution rate for Tier1, Tier 2 & Tier 3

ENTRY AGE	CURRENT RATE
18	6.75%
19	7.25%
20	7.50%
21	7.75%
22	8.00%
23	8.50%
24	8.75%
25	9.00%
26	9.50%
27	9.75%
28	10.00%
29	10.50%
30	10.75%
31	11.00%
32	11.50%
33	11.75%
34	12.00%
35	12.50%
AND OVER	

Appendix T3 - B.S.28.S
Effective Date January 1, 2013

Pension Code 3ASL
Description ASLO Co Deputy Sheriff - Sworn

Bargaining Unit ASLO - Law Enforcement Supervisory
B/U Number 28

Employer Pickup 0.00%

Effective Date January 1, 2013
Appropriation 24.95%
 *Blended contribution rate for Tier1, Tier 2 & Tier 3

ENTRY AGE	CURRENT RATE
18	6.75%
19	7.25%
20	7.50%
21	7.75%
22	8.00%
23	8.50%
24	8.75%
25	9.00%
26	9.50%
27	9.75%
28	10.00%
29	10.50%
30	10.75%
31	11.00%
32	11.50%
33	11.75%
34	12.00%
35	12.50%
AND OVER	

APPENDIX C

Probation Members

Contribution Rates

TIER 3 - AB340

Appendix **T3 - C.P.08**
 Effective Date **January 1, 2013**

Pension Code **3PRC**
 Description **Probation Management**

Bargaining Unit **General Management - Probation**
 B/U Number **08**

Employer Pickup **0.00%**

Effective Date **January 1, 2013**
 Appropriation **15.21%**
 *Blended contribution rate for Tier1, Tier 2 & Tier 3

ENTRY AGE	CURRENT RATE
18	5.25%
19	5.50%
20	5.75%
21	5.75%
22	6.00%
23	6.25%
24	6.50%
25	6.75%
26	7.00%
27	7.25%
28	7.75%
29	8.00%
30	8.25%
31	8.75%
32	9.00%
33	9.25%
34	9.75%
35	10.00%
36	10.50%
37	10.75%
38	11.00%
39	11.25%
40	11.50%
41	11.75%
42	12.00%
43	12.25%
44	12.50%
45	12.75%
46	13.00%
47	13.25%
48	13.50%
49	13.50%
50	13.75%
51	14.00%
52	14.00%
53	14.25%
54	14.25%
55	14.50%
56	14.75%
57	14.75%
58	15.00%
59	15.25%
AND OVER	

Appendix **T3 - C.P.09**
 Effective Date **January 1, 2013**

Pension Code **3PRM**
 Description **Probation Management**

Bargaining Unit **Appointed Department Heads**
 B/U Number **09**

Employer Pickup **0.00%**

Effective Date **January 1, 2013**
 Appropriation **15.21%**
 *Blended contribution rate for Tier1, Tier 2 & Tier 3

ENTRY AGE	CURRENT RATE
18	5.25%
19	5.50%
20	5.75%
21	5.75%
22	6.00%
23	6.25%
24	6.50%
25	6.75%
26	7.00%
27	7.25%
28	7.75%
29	8.00%
30	8.25%
31	8.75%
32	9.00%
33	9.25%
34	9.75%
35	10.00%
36	10.50%
37	10.75%
38	11.00%
39	11.25%
40	11.50%
41	11.75%
42	12.00%
43	12.25%
44	12.50%
45	12.75%
46	13.00%
47	13.25%
48	13.50%
49	13.50%
50	13.75%
51	14.00%
52	14.00%
53	14.25%
54	14.25%
55	14.50%
56	14.75%
57	14.75%
58	15.00%
59	15.25%
AND OVER	

Appendix **T3 - C.P.31**
 Effective Date **January 1, 2013**

Pension Code **3PRO**
 Description **Probation Officers**

Bargaining Unit **SLOCPPOA - Probation**
 B/U Number **31**

Employer Pickup **0.00%**

Effective Date **January 1, 2013**
 Appropriation **15.09%**
 *Blended contribution rate for Tier1, Tier 2 & Tier 3

ENTRY AGE	CURRENT RATE
18	5.25%
19	5.50%
20	5.75%
21	5.75%
22	6.00%
23	6.25%
24	6.50%
25	6.75%
26	7.00%
27	7.25%
28	7.75%
29	8.00%
30	8.25%
31	8.75%
32	9.00%
33	9.25%
34	9.75%
35	10.00%
36	10.50%
37	10.75%
38	11.00%
39	11.25%
40	11.50%
41	11.75%
42	12.00%
43	12.25%
44	12.50%
45	12.75%
46	13.00%
47	13.25%
48	13.50%
49	13.50%
50	13.75%
51	14.00%
52	14.00%
53	14.25%
54	14.25%
55	14.50%
56	14.75%
57	14.75%
58	15.00%
59	15.25%
AND OVER	

Appendix **T3 - C.P.32**
 Effective Date **January 1, 2013**

Pension Code **3PRO**
 Description **Probation Officers**

Bargaining Unit **SLO Co Probation Peace Officer Assn**
 B/U Number **32**

Employer Pickup **0.00%**

Effective Date **January 1, 2013**
 Appropriation **15.09%**
 *Blended contribution rate for Tier1, Tier 2 & Tier 3

ENTRY AGE	CURRENT RATE
18	5.25%
19	5.50%
20	5.75%
21	5.75%
22	6.00%
23	6.25%
24	6.50%
25	6.75%
26	7.00%
27	7.25%
28	7.75%
29	8.00%
30	8.25%
31	8.75%
32	9.00%
33	9.25%
34	9.75%
35	10.00%
36	10.50%
37	10.75%
38	11.00%
39	11.25%
40	11.50%
41	11.75%
42	12.00%
43	12.25%
44	12.50%
45	12.75%
46	13.00%
47	13.25%
48	13.50%
49	13.50%
50	13.75%
51	14.00%
52	14.00%
53	14.25%
54	14.25%
55	14.50%
56	14.75%
57	14.75%
58	15.00%
59	15.25%
AND OVER	

EXHIBIT F

Implemented Second Tier Retirement Plans

MISCELLANEOUS MEMBERS

Effective December 26, 2010

- BU 07 Operations and Staff Management* (excludes Chief District Attorney Investigator)
- BU 08 General Management* (excludes Chief Deputy Probation Officers)
- BU 09 Appointed Officials* (excludes Chief Probation Officer)
- BU 10 Elected Officers* (excludes Sheriff)
- BU 11 Confidential Employees*
- BU 17 Board of Supervisors*

Effective April 17, 2011

- BU 01 SLOCEA Public Services
- BU 05 SLOCEA Supervisory
- BU 13 SLOCEA Clerical

Effective July 24, 2011

- BU 02 SLOCEA Trades, Crafts & Services

Effective September 4, 2011

- BU 04 SLOGAU District Attorneys*
- BU 12 DCCA County Counsel Attorneys*
- BU 14 DSA Supervisory Law Enforcement (non-safety)
- BU 21 DSA Non-Safety Law Enforcement (non-safety)
- BU 22 DSA Dispatchers (non-safety)

Tier 2 (new employees***)	Tier 1 (current employees)
Retirement formula: 2% at 60	Retirement formula: 2% at 55
Final Compensation: Highest three (3) year average	Final Compensation: Single highest year
Retirement earnings cap: 90% of income	Retirement earnings cap: *100% of income (for BUs noted with an *) 80% of income
Retiree cost of living adjustment (COLA): 2% with no carryover	Retiree cost of living adjustment (COLA): 3% with carryover
Eliminates the deferred retirement option program (DROP)	Includes the deferred retirement option program (DROP)
*Final compensation used as the basis for retirement allowances does not include employer pickup of employee's contribution or auto allowance (if applicable) (for BUs noted with an *)	* Final compensation used as the basis for retirement allowances includes employer pickup of employee's contribution and auto allowance (if applicable) (for BUs noted with an *)

*** New employees include new hires and former employees with prior Tier 1 service rehired after the effective date noted for Tier 2.

SAFETY NON-SWORN MEMBERS

Effective September 4, 2011

- BU 03 DSA Law Enforcement (safety, non-sworn)
- BU 14 DSA Supervisory Law Enforcement (safety, non-sworn)

Effective November 13, 2011

- BU 15 SLOCSMA Law Enforcement Operations and Staff (safety, non-sworn)

Tier 2 (new employees***)	Tier 1 (current employees)
Retirement formula: 2.7% at 55	Retirement formula: 3% at 55
Final Compensation: Highest three (3) year average	Final Compensation: Single highest year
Retirement earnings cap: 90% of income	Retirement earnings cap: 90% of income
Retiree cost of living adjustment (COLA): 2% with no carryover	Retiree cost of living adjustment (COLA): 3% with carryover
Eliminates the deferred retirement option program (DROP)	Includes the deferred retirement option program (DROP)

*** New employees include new hires and former employees with prior Tier 1 service rehired after the effective date noted for Tier 2.

SAFETY SWORN MEMBERS

Effective November 13, 2011

- BU 15 SLOCSMA Law Enforcement Operations and Staff (sworn)
- BU 10 Sheriff (sworn)
- BU 16 Undersheriff (sworn)

Effective December 25, 2011

- BU 06 DAIA District Attorney Investigators**
- BU 07 Chief District Attorney Investigator**

Effective June 24, 2012

- BU 27 ASLOCDS Law Enforcement
- BU 28 ASLOCDS Supervisory Law Enforcement

Tier 2 (new employees***)	Tier 1 (current employees)
Retirement formula: 3% at 55	Retirement formula: 3% at 50 **3% at 55 (for BUs noted with an **)
Final Compensation: Highest three (3) year average	Final Compensation: Single highest year
Retirement earnings cap: 90% of income	Retirement earnings cap: 90% of income
Retiree cost of living adjustment (COLA): 2% with no carryover	Retiree cost of living adjustment (COLA): 3% with carryover
Eliminates the deferred retirement option program (DROP)	Includes the deferred retirement option program (DROP)

*** New employees include new hires and former employees with prior Tier 1 service rehired after the effective date noted for Tier 2.