SAN LUIS OBISPO COUNTY PENSION TRUST

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BY-LAWS OF THE SAN LUIS OBISPO COUNTY PENSION TRUST

AND

SAN LUIS OBISPO COUNTY EMPLOYEES RETIREMENT PLAN

* * * * *

Includes Revisions Through December 31, 2015

SAN LUIS OBISPO COUNTY PENSION TRUST

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SAN LUIS OBISPO COUNTY EMPLOYEES RETIREMENT PLAN

Includes Revisions Through December 31, 2015

TABLE OF CONTENTS

FORWARD …….. …… IX

PART ONE: BY-LAWS OF THE SAN LUIS OBISPO COUNTY PENSION TRUST

ARTICLE 1: AUTHORITY……. 2
ARTICLE 2: NAME……..... 2
ARTICLE 3: BOARD OF TRUSTEES…….. 2
ARTICLE 4: EXECUTIVE SECRETARY…… 3
ARTICLE 5: MEETINGS OF THE BOARD OF TRUSTEES……. 4
ARTICLE 6: COMMUNICATIONS AND REQUESTS……... 5
ARTICLE 7: BUDGET……. 5
ARTICLE 8: AMENDMENT OF THE BY-LAWS…… 6

PART TWO: SAN LUIS OBISPO COUNTY EMPLOYEES RETIREMENT PLAN

ARTICLE 1: DEFINITIONS……. 8
- **THE COUNTY……. 8**
- **EMPLOYMENT RELATIONSHIPS……... 8**
- **THE PENSION TRUST……..... 8**
- **COMPENSATION……. 10**
- **CONTRIBUTIONS…… 14**
- **RETIREMENT……... 14**
- **SERVICE CONNECTED…….. 15**

ARTICLE 2: SERVICE…… 15
ARTICLE 3: ELIGIBILITY FOR MEMBERSHIP…….. 21
ARTICLE 4: PARTICIPATION IN THE TRUST…… 22
ARTICLE 5: MEMBER CONTRIBUTIONS……. 24
ARTICLE 6: SERVICE RETIREMENT ALLOWANCE…… 26
ARTICLE 7: DEATH BENEFITS……... 40
ARTICLE 8: MEMBERS……. 45
ARTICLE 9: ELIGIBILITY FOR SERVICE RETIREMENT ALLOWANCE…… 47
ARTICLE 10: DISABILITY RETIREMENT ALLOWANCE…… 47
ARTICLE 11: REINSTATEMENT FROM RETIREMENT…… 50
ARTICLE 12: EMPLOYMENT AFTER RETIREMENT…… 52
ARTICLE 13: OPTIONS AVAILABLE AFTER RETIREMENT……... 53
ARTICLE 14: PROOF OF AGE…….. 55
ARTICLE 15: INALIENABILITY……... 55
ARTICLE 16: ADMINISTRATION AND OPERATION……. 56
ARTICLE 17: METHOD OF FUNDING…… 59
ARTICLE 18: MODIFICATION OR TERMINATION OF RETIREMENT PLAN…. 59
ARTICLE 19: COST OF LIVING…… 60
ARTICLE 20: RECIPROCAL BENEFITS……. 62
ARTICLE 21: MINIMUM DISTRIBUTION RULES…… 64
ARTICLE 22: BENEFIT LIMITATIONS PURSUANT TO THE UNITED STATES INTERNAL REVENUE CODE…….. 65

TABLE OF CONTENTS

ARTICLE 23: CREDITS FOR RETIREMENT UNDER SPECIAL CIRCUMSTANCES…… 65
ARTICLE 24: COMMUNITY PROPERTY…….. 66
ARTICLE 25: CONTRACTING AGENCIES……... 69
ARTICLE 26: DEFERRED RETIREMENT OPTION PROGRAM (DROP)……... 70
ARTICLE 27: TIER TWO – MISCELLANEOUS…… 76
ARTICLE 28: TIER TWO – SAFETY……... 88
ARTICLE 29: TIER THREE – AB 340: MISCELLANEOUS…… 101
ARTICLE 30: TIER THREE – AB 340: SAFETY…….. 110
ARTICLE 31: TIER THREE – AB 340: PROBATION OFFICER…….. 118

PLAN APPENDICES

APPENDIX A: MISCELLANEOUS MEMBERS CONTRIBUTION RATES
TIER 1……. 127
TIER 2……. 160
TIER 3……. 179
APPENDIX B: SAFETY MEMBERS CONTRIBUTION RATES
TIER 1……. 207
TIER 2……. 218
TIER 3……..229
APPENDIX C: PROBATION MEMBERS CONTRIBUTION RATES
TIER 1……. 240
TIER 3……..... 245
APPENDIX E: APPLICATIONS FOR DISABILITY……. 250
APPENDIX F: TRUSTEE ELECTIONS…….. 257
APPENDIX Z: SUBSTITUTE PAYEE AGREEMENT AND DESIGNATION…… 259

FORWARD

History:
The San Luis Obispo County Pension Trust was established on November 1, 1958. Some ten years later, the Board of Supervisors adopted the present By-Laws and San Luis Obispo County Employees Retirement Plan in order to improve the benefits to employees retiring after January 1, 1968. One of the principal objectives of the new 1968 Retirement Plan, and of subsequent amendments to that Retirement Plan, has been to provide benefits substantially comparable to those that would have been provided had the County gone into the California Public Employees' Retirement System but at a lesser cost to the County and its employees.

Governing Law:
The San Luis Obispo County Pension Trust exists and is constituted under the authority of **Article 1.5 (Pension Trusts)** of **Chapter 2 (Officers and Employees)** of **Part 1 (Powers and Duties Common to Cities, Counties, and Other Agencies)**, of **Division 2 (Cities, Counties, and Other Agencies)**, of **Title 5 (Local Agencies)** of the California Government Code.

Pursuant to the foregoing Government Code provisions, the Board of Supervisors of San Luis Obispo County established the San Luis Obispo County Pension Trust by the adoption of **Chapter 2.56** of the San Luis Obispo County Code.

Following the adoption of Chapter 2.56 of the County Code, the Board of Supervisors adopted the **By-Laws of the Pension Trust**. The **San Luis Obispo County Employees Retirement Plan** is a part of those **By-Laws**.

Pension Trust Assets:
Section 53216.6 of Article 1.5 of the California Government Code was amended in 1984 to conform to the provisions of Article XVI, Section 17 of the California Constitution, and provides, in part:

> **"The assets of the pension trust are trust funds and shall be held for the exclusive purposes of providing benefits to participants in the pension or retirement system and their beneficiaries and defraying reasonable expenses of administering the system."**

Section 17 of Article XVI of the California Constitution, at subsection (b) states, in part:

> **"The retirement board's duty to its participants and their beneficiaries shall take precedence over any other duty."**

PART ONE:

BY-LAWS OF THE SAN LUIS OBISPO COUNTY PENSION TRUST

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BY-LAWS OF THE SAN LUIS OBISPO COUNTY PENSION TRUST

ARTICLE 1: AUTHORITY

Section 1.01: Authority for this Trust. This Trust is established pursuant to Section 17 of Article XVI of the California Constitution and Government Code Sections 53215 et seq.

Section 1.02: Authority for By-Laws. These By-Laws are adopted pursuant to Government Code Section 53219 and San Luis Obispo County Code Chapter 2.56. The San Luis Obispo County Employees Retirement Plan is a part of these By-Laws.

ARTICLE 2: NAME

Section 2.01: Name of Trust. The name of this Trust shall be "The San Luis Obispo County Pension Trust," and is hereinafter sometimes referred to as "Pension Trust."

ARTICLE 3: BOARD OF TRUSTEES

Section 3.01: Board of Trustees. The Pension Trust shall be managed and administered by a Board of Trustees in accordance with the provisions of these By-Laws, the Retirement Plan, the County Code, and the laws of the United States and the State of California.

Section 3.02: Officers. The officers of the Board of Trustees shall be the President, the Vice-President and the Secretary.

Section 3.03: Duties and Powers of President. The President shall preside at all meetings of the Board of Trustees and shall preserve order and decorum, shall decide questions of order, subject to appeal to the Board of Trustees, and perform all acts, duties and functions generally appertaining to such office.

Section 3.04: Duties and Powers of Vice-President. The Vice-President shall act as President of the Board of Trustees in the absence of the President.

Section 3.05: President - Election and Term. The President shall be elected each year by the Board of Trustees at the first regular meeting of the Board of Trustees in January. The term of office of the President shall be for a period of one year or until his or her successor is duly elected and qualified.

Section 3.06: Vice-President - Election and Term. The Vice-President shall be elected each year by the Board of Trustees at the first regular meeting of the Board of Trustees in January. The term of office of the Vice-President shall be for a period of one year or until his or her successor is duly elected and qualified.

Section 3.06: Secretary. The Secretary of the Board of Trustees shall be the Executive Secretary of the Pension Trust.

ARTICLE 4: EXECUTIVE SECRETARY

Section 4.01: Executive Secretary. The Executive Secretary is the administrator of the Pension Trust under the Board of Trustees and is responsible to the Board of Trustees for the efficient and lawful administration of the affairs of the Pension Trust.

Section 4.02: Appointment and Tenure. The Executive Secretary is appointed by the Board of Trustees and serves at the pleasure of the Board of Trustees.

Section 4.03: Directed by Board of Trustees. The Executive Secretary shall perform his or her duties under the direction of the Board of Trustees.

Section 4.04: Source of Duties and Authority. The Executive Secretary shall perform those duties set forth for the Executive Secretary in these By-Laws, the Retirement Plan, and as are from time-to-time assigned by the Board of Trustees.

Section 4.05: Duties. Among the duties of the Executive Secretary are:

(a) Serving as Secretary to the Board of Trustees.
(b) Maintaining a written record of all official actions taken by the Board of Trustees at all meetings.
(c) Keeping a complete record of all correspondence and documents of said Board of Trustees and of the Pension Trust.
(d) Developing and recommending to the Board of Trustees all practices and procedures necessary for the efficient and lawful functioning of the Pension Trust and of the Pension Trust offices.
(e) Organizing and directing the operation of the office maintained by the Pension Trust and of the employees of the Pension Trust.
(f) Overseeing the functioning of all of the agents and advisors of the Pension Trust.
(g) Maintaining the accounts of the Pension Trust in accordance with the law and with generally accepted accounting standards.
(h) Maintaining the records of all Pension Trust participants, members, retired members and beneficiaries.

Section 4.06: County Treasurer - Contract Administrator. During such times as the Pension Trust employs an Executive Secretary by means of contract, that Trustee who is also the County Treasurer shall be the contract administrator for the Board of Trustees for the purposes of monitoring, under the direction of the Board of Trustees, the day-to-day performance of the Executive Secretary under the contract and of the operation of the Pension Trust and its staff. The Trustee-County Treasurer shall report from time-to-time to the Board of Trustees concerning the performance of the Executive Secretary and of the Pension Trust and its staff.

Section 4.07: County Treasurer - Interim Executive Secretary.

(a) During such times as there is a vacancy in the office of Executive Secretary, the Trustee-County Treasurer shall act as Interim-Executive Secretary and shall carry out

each and all of the duties of the Executive Secretary until the Board of Trustees shall have appointed another person as Executive Secretary.

(b) During such times as the Executive Secretary, by reason of his or her illness or injury has been declared by the President of the Board of Trustees to be unable to act as the Executive Secretary, the Trustee-County Treasurer shall act as Interim-Executive secretary until the Board of Trustees shall either reinstate the Executive Secretary or appoint a new Executive Secretary.

Section 4.09: Representation. The Executive Secretary shall represent County officers and County Employees participating in the Pension Trust in all matters and transactions between such participants and the County. In disputes between the County and participants, the latter shall have the right to provide their own independent representation. When a participant has his or her own representative, the Executive Secretary shall represent the County only.

Section 4.10: Counseling. The Executive Secretary shall counsel with and advise all County officers and County Employees, whether participants in the Pension Trust or not, with respect to their rights and/or obligations to and under the Pension Trust.

ARTICLE 5: MEETINGS OF THE BOARD OF TRUSTEES

Section 5.01: Regular Meetings. Regular meetings of the Board of Trustees shall be held at least monthly at such times and places as the Board of Trustees shall from time-to-time determine.

Section 5.02: Special Meetings. Special meetings of the Board of Trustees may be held as provided for in the Ralph M. Brown Act (Government Code Sections 54950 et seq.).

Section 5.03: Quorum. Four Trustees shall constitute a quorum for any meeting of the Board of Trustees. No motion may be passed or business transacted at a meeting of the Board of Trustees without the affirmative votes of four Trustees.

Section 5.04: Order of Business. The regular order of business of the regular meetings of the Board of Trustees shall normally be as follows:

(a) Roll call.
(b) Public Comment.
(c) Approval of Minutes.
(d) Consent Agenda and Reports.
(e) Old Business.
(f) New Business.
(g) Staff Reports on Operations.
(h) Investments.
(i) Adjournment.

Section 5.05: Minutes. The Secretary of the Board of Trustees shall cause to be recorded in the minutes of the meetings of the Board of Trustees, and of any committees of the Board of Trustees, the following:

(a) The time and place of each meeting;

(b) The names of persons present at each meeting;
(c) All motions, orders, resolutions and other acts;
(d) The vote of each Trustee except where the action is unanimous and in that event that fact shall be recorded;
(e) When requested, a Trustee's dissent or approval with the Trustee's reasons therefore.

Section 5.06: Rules of Order. Unless otherwise provided by these By-Laws or by the Retirement Plan or by an order or resolution of the Board of Trustees, the proceedings of the Board of Trustees shall be conducted in accordance with "Robert's Rules of Order".

Section 5.07: Agenda. The Executive Secretary shall prepare in advance an agenda for each regular meeting of the Board of Trustees which agenda shall be posted in a public place at least 72 hours prior to a regular meeting. The agenda shall be mailed or otherwise delivered to each Trustee on or before the second Friday immediately preceding the date of the regular meeting. In order for an item to appear on the agenda of a regular meeting, the item must be received in the office of the Pension Trust on or before 5:00 p.m. of the third Friday immediately preceding the date of the regular meeting.

Section 5.08: Reports. At the first regular meeting of the Board of Trustees each month the Executive Secretary shall cause the following Reports to be made:

(a) **Retirements.** A report of retirements for the month preceding the meeting and of retirements anticipated for the month in which the meeting is occurring and for the next month.
(b) **Appropriations and Contributions.** A report of the appropriations and contributions received by the Pension Trust for the previous month. A report of the appropriations and contributions received by the Pension Trust for the year-to-date.
(c) **Pension Trust Assets.** A report of the status of all assets of the Pension Trust.

ARTICLE 6: COMMUNICATIONS AND REQUESTS

Section 6.01: Communications to the Pension Trust. Communications and requests directed to the Board of Trustees shall be made in writing, and the Executive Secretary shall report the substance of each such communication and/or request to the Board of Trustees.

ARTICLE 7: BUDGET

Section 7.01: Preparation of the Annual Budget. The Executive Secretary shall annually examine the financial requirements of the Pension Trust and shall prepare and present a budget for the coming fiscal year to the Board of Trustees. The Board of Trustees shall review said proposed budget and shall adopt a budget for the coming fiscal year. The Executive Secretary shall send a copy of the annual budget to the County Administrative Officer.

ARTICLE 8. AMENDMENT OF THE BY-LAWS

Section 8.01: Amendment of the By-Laws. These By-Laws and the Retirement Plan may be amended, subject to the approval of the Board of Supervisors, by the Board of Trustees at any regular or special meeting of the Board of Trustees. No amendment shall become effective until approved by the Board of Supervisors of the County of San Luis Obispo.

PART TWO:

SAN LUIS OBISPO COUNTY EMPLOYEES RETIREMENT PLAN

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ARTICLE 1: DEFINITIONS

THE COUNTY:

Section 1.01: "County" shall mean the County of San Luis Obispo, a subdivision and one of the counties of the State of California.

Section 1.02: "Board of Supervisors" shall mean the Board of Supervisors of the County of San Luis Obispo.

Section 1.03: "District" shall mean any district within the County of San Luis Obispo which is governed solely by the Board of Supervisors.

EMPLOYMENT RELATIONSHIPS:

Section 1.04: "County Employer" means:

(a) the County of San Luis Obispo;
(b) any District within the County of San Luis Obispo governed solely by the Board of Supervisors of San Luis Obispo County;
(c) local agencies within the County of San Luis Obispo with whom the County has a contract pursuant to Article 25 of this Retirement Plan;
(d) the Superior Court of the State of California in and for the County of San Luis Obispo
(e) the Pension Trust. (01-08-2002)

Section 1.05: "County Employment" means employment with the County Employer on a regular and permanent basis. "County Employment " shall not mean nor include service in an elective office of the County by an elected officer. (05-13-2003)

Section 1.06: "County Employee" means any officer (except an Elected Officer) or employee of the County Employer who is employed on a permanent basis and whose compensation is fixed by the County Employer or by statute. (05-13-2003)

Section 1.07: "Elected Officer" means any officer of the County who has been duly elected to and who qualifies for a County office set forth in California Government Code Section 24009(a) and who is lawfully serving in said elective office.

THE PENSION TRUST:

Section 1.08: "Board of Trustees" shall mean the Board of Trustees of the San Luis Obispo County Pension Trust. "Trustee" shall mean an individual Member of the Board of Trustees. "Pension Trust" or "Trust" shall mean the San Luis Obispo County Pension Trust.

Section 1.09: "Retirement Plan" or **"Plan"** shall mean the San Luis Obispo County Employees Retirement Plan established under and operated in accordance with Section 17 of Article XVI of the California Constitution and Section 53215 et seq of the California Government Code.

Section 1.10: "Member" shall mean a person described in Section 8.01 of this Retirement Plan who is a Member of the Pension Trust.

Section 1.11: "Retired Participant" means a person who was formerly a Member and who is entitled to receive a retirement allowance pursuant to Article 6 or Article 10 of this Retirement Plan. The date of becoming a Retired Participant shall be the Effective Date of Retirement as that term is defined in Article 1 of this Retirement Plan.

Section 1.12: "Reserve Participant" means a person who was formerly a 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.

(a) To be eligible to become a Reserve Participant, a person must have:

(1) Been a Member prior to January 1, 1974, and have accumulated normal contributions of at least $500 or have service credit of 20 years or more; or,
(2) Become a Member after January 1, 1974, and have service credit of five years or more; or
(3) Become a Member after January 1, 1974, and then become a Member of a reciprocal system under the provisions of Article 20 of this Plan.

(b) A 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 Reserve Participant shall not be entitled to the minimum retirement allowance provided by Section 6.04 of this Retirement Plan. The service retirement benefit of a Reserve Participant, shall be based on his or her service credit and final compensation prior to his or her termination of County Employment. A 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 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 1.13: "Beneficiary" A person entitled to benefits under Article 7, Article 13 and Article 19 of this Retirement Plan. A Member may name a beneficiary or beneficiaries on forms provided by the Pension Trust.(1-1-74)

Section 1.13.5: "Alternate Payee" means the spouse or former spouse of a Member or Reserve Participant who as a result of petitioning a court of competent jurisdiction for the division of community property, has been awarded a distinct and separate account reflecting specific credited Pension Trust Service Credit and Accumulated Normal Contributions and any Accumulated Additional Contributions pursuant to Section 24.01:Division of Community Property before Retirement - Members and Reserve

Participants. Alternate Payee shall also mean the spouse or former spouse of a Retired Participant who as a result of petitioning a court of competent jurisdiction for the division of community property, has been awarded a benefit or settlement allowance pursuant to Section 24.05 Division of Community Property of a Retired Participant. (09-12-2000)

COMPENSATION:

Section 1.14: "Compensation" means the remuneration for a County Employee's services paid to the County Employee by the County Employer, from the funds of the County Employer according to the County Employer's basic salary schedule, but "compensation" shall not include differential pay, and/or overtime pay, and/or the monetary value of board, lodging, fuel, laundry or other pay or advantages furnished to a County Employee by the County Employer, unless otherwise determined by the Board of Trustees with the concurrence of the Board of Supervisors. For an elected officer, "compensation" shall have the same meaning as the foregoing. For any Elected Officer whose compensation is not set forth in the said basic salary schedule, "compensation" means the salary provided for said Elected Officer by the Board of Supervisors or by law.

Section 1.14.1: Employer "Pick Up" of Normal Contribution as "Compensation": For Members employed in County bargaining unit 4,7,8,9,10,11,12 or 17, or in Superior Court Bargaining Unit 24,25,26 or 27 "Compensation" shall also include the amount of the Member's Normal Contributions and any Member Additional Contributions "picked up" by the Employer (i.e. paid by the Employer on the Member's behalf) provided that the "pick up" that meets the requirements of Section 414(h) (2) of Title 26 of the United States Code. This Section shall become effective October 31, 2004 and shall only apply to Members employed pursuant to Section 1.05: "County Employment" or Section 1.07: "Elected Officer" on or after October 31, 2004. This Section shall not apply to Retired Participants or Reserve Participants who terminated employment with the County Employer prior to October 31, 2004. For those Members who were laid off from County Employment between June 1, 2004 and October 30, 2004 because the said Member's position was not funded in the fiscal year 2004-05 County Budget, this Section shall apply, provided that said Member was eligible to retire on the date he or she was laid off and provided that said Member applies for and becomes a Retired Participant on or after October 31, 2004 and on or before December 31, 2004. (06-08-2004)(10-05-2004).

This Section shall not apply to any local agency within the County of San Luis Obispo with whom the County has a contract pursuant to Article 25 of the Retirement Plan unless and until the local agency elects to be subject to this Section by amendment to its contract. (10-21-2003) (04-20-2004).

Section 1.14.2 Employer paid "Auto Allowance" as "Compensation:" On or after January 1, 2006, for Members employed in County Bargaining Unit 09: Appointed Officials, County Bargaining Unit 10: Elected Officials or County Bargaining Unit 17: Supervisors, "Compensation" shall also include the amount of the Auto Allowance paid in cash provided by the County. This Section 1.14.2 shall apply only to those Members employed in County Bargaining Unit 09, County Bargaining Unit 10 or County Bargaining Unit 17 who have elected to receive an Auto Allowance paid in cash in lieu of use of a County vehicle. Members employed in said Bargaining Units, who, as of the effective date of this Section 1.14.2, are not receiving the County Auto Allowance in cash but who have instead been provided the use of a County vehicle, shall have thirty days

(30) from the effective date of this Section 1.14.2 to elect to become subject to this Section. Individuals who first became employed in the aforementioned Bargaining Units 09,10 or 17 on or after the effective date of this Section shall be subject to this Section upon their election to receive an Auto Allowance in cash in lieu of use of a County vehicle and by filing a copy of said election with the Pension Trust. Individuals who become employed in Bargaining Units 09, 10 or 17, on or after January 1, 2006 and who have filed an election to receive the County Auto Allowance in the form of cash shall be subject to this Section and must remain subject to this section for a minimum of five years in order for this section to apply. (12-19-2005)

Section 1.14.5: "Compensation Limit" means the compensation limit imposed by Section 401 (a) 17 of the Internal Revenue Code. Notwithstanding any other provision of this Plan, compensation in excess of $150,000.00 (or such greater amount allowed by Section 401 (a) 17 of the United States Internal Revenue Code) shall not be used, applied or otherwise taken into account for purposes of determining benefits under this Article 6 or Article 7 of this Plan, or for determining Member Contributions under Article 5 of this Plan, or for any other purpose under this Plan. Effective with respect to plan years beginning on and after January 1, 2002, the dollar amount in the preceding sentence shall be increased to $200,000 (and adjusted for cost-of-living increases thereafter in accordance with Section 401(a)(17)(B) of the Internal Revenue Code).

Section 1.15: "Compensation Earnable" by a Member 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 Member at the beginning of the absence. For computing Compensation Earnable for purposes of Industrial Disability in those instances where the Safety Member is employed in Bargaining Units 03, 06 or 14, and has less than three years of County Employment as a Safety Member, the computation of Compensation Earnable for time prior to entry into County Employment as a Safety Member shall be based on the Compensation Earnable by the Safety Member in the first Safety Member position held by him or her in County Employment in Bargaining Units 03,06 or 14.

For computing Compensation Earnable for purposes of Industrial Disability in those instances where the Safety Member is employed in Bargaining Units 07, 10, 15 or16, and has less than one year of County Employment as a Safety Member in said Bargaining Units, the computation of Compensation Earnable for time prior to entry into County Employment as a Safety Member in said Bargaining Units shall be based on the Compensation Earnable by the Safety Member in the first Safety Member position held by him or her in Bargaining Unit 07, 10,15 or 16 (04-20-2004)

Section 1.16: "Final Compensation"

(a) Means the average monthly Compensation Earnable by a Member:

(1) during any 36 consecutive months elected by a 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 Member's highest Compensation Earnable while a Member of this Pension Trust.

(b) Notwithstanding Section 1.16 (a), Final Compensation, for the purpose of determining any allowance and/or benefit with respect to a Member shall mean the average monthly Compensation Earnable by that Member**:**

(1) during the consecutive 12 month period of employment immediately preceding the effective date of his or her retirement or the date of his or her last separation from service with the Employer or any consecutive 12 month period of Membership elected by a Member at or before the time the Member files an application for retirement, or if the Member fails to elect,
(2) during the 12 consecutive months of the Member's highest Compensation Earnable while a Member of this Pension Trust.
(3) This Section 1.16 (b) shall apply to Members as follows:

(i) a Member who is employed in County Bargaining Unit 4, 7, 8, 9, 10, 11, 12, 15, 16 or 17 and who retires or dies on or after December 22, 2002;
(ii) or a Member who is employed in Superior Court Bargaining Unit 24, 25, 26 or 27 and who retires or dies on or after October 5, 2004;
(iii) or a Member who is employed in Superior Court Bargaining Unit 19 and who retires or dies on or after December 20, 2004;
(iv) or a Member who is employed in County Bargaining Unit 1, 5 or 13 and who retires on or after July 1, 2005;
(v) or a Member who is employed in County Bargaining Unit 3,14,21 or 22 and who retires or dies on or after July 3, 2005;
(vi) or a Member who is employed in County Bargaining Unit 6 and who retires or dies on or after September 11, 2005;
(vii) or a Member who is employed in County Bargaining Unit 2 and who retires or dies on or after October 18, 2005;
(viii) or a Member who is employed in County Bargaining Unit 31 or 32 and who retires or dies on or after September 24, 2006
(ix) or a Member who is employed in Superior Court Bargaining Unit 18 or 20 and who retires or dies on or after June 1, 2007.

(c) Notwithstanding section 1.16(a) Final Compensation for a Reserve Participant with respect to an allowance and /or benefits based on service with the Employer, shall mean the average monthly Compensation Earnable while a Member:

(1) during any consecutive 12 month period of employment immediately preceding his or her last date of separation from service with the Employer or any consecutive 12 month period of Membership elected by the Reserve Participant at or before the time the Reserve Participant files an application for retirement, or if the Reserve Participant fails to elect,
(2) during the 12 consecutive months of the Reserve Participant's highest Compensation Earnable while a Member of this Pension Trust.
(3) This Section 1.16 (c) shall apply to Reserve Participants as follows:

(i) a Reserve Participant who was last employed in County Bargaining Unit 4,7,8,9,10,11,12, 15, 16 or 17 and who retires or dies on or after December 22, 2002;

(ii) or a Reserve Participant who was last employed in Superior Court Bargaining Unit 24, 25, 26 or 27 and who retires or dies on or after October 5, 2004;

(iii) or a Reserve Participant who was last employed in Superior Court Bargaining Unit 19 and who retires or dies on or after December 20, 2004;

(iv) or a Reserve Participant who was last employed in County Bargaining Unit 1, 5 or 13 and who retires on or after July 1, 2005;

(v) or a Reserve Participant who was last employed in County Bargaining Unit 3,14,21 or 22 and who retires or dies on or after July 3, 2005;

(vi) or a Reserve Participant who was last employed in County Bargaining Unit 6 and who retires or dies on or after September 11, 2005;

(vii) or a Reserve Participant who was last employed in County Bargaining Unit 2 and who retires or dies on or after October 18, 2005;

(viii) or a Reserve Participant who was last employed in County Bargaining Unit 31 or 32 and who retires or dies on or after September 24, 2006

(ix) or a Reserve Participant who was last employed in Superior Court Bargaining Unit 18 or 20 and who retires or dies on or after June 1, 2007.

(d) Notwithstanding any other provision of the Retirement Plan, for Retired Participants who Reinstate from Retirement on or after the date the provisions of Section 1.16 (b) or (c) became applicable to the Bargaining Unit in which said retired Participant was last employed, the provisions of Section 1.16 (b) or Section 1.16 (c) shall apply only to service or benefits accrued after said Reinstatement from Retirement. (12-22-2002)(10-05-2004)(12-14-2004)(05-10-2005)(06-28-2005)(09-11-2005)(10-18-2005)(09-24-2006) (12-5-2006) (05-15-2007)

Section 1.17: "Normal Hours" for a full-time County Employee shall be 40 hours per seven day work week of County Employment, or, for County Employees who are Safety Members, the optional equivalent of the 40 hours per seven day work week allowed by the Federal Fair Labor Standards Act and adopted by the County Employer. "Normal Hours" shall not include overtime worked by a County Employee for the County Employer. "Overtime" is the aggregate hours worked by a County Employee for the County Employer in excess of the hours of work considered normal for a County Employee on a full time basis and as defined in the Federal Fair Labor Standards Act. For a County Employee whose County Employment is less than full-time, "Normal Hours" shall be the same as the ratio of actual County Employment to full-time County Employment. For example, Normal Hours for "half-time" County Employment shall be 20 hours per week of work for the County Employer. "Normal Hours" shall have no meaning or application for elected officers of the County.

If a Member is concurrently employed in two or more positions covered by the Pension Trust, one or more of which is fulltime, employment in the part-time position shall constitute overtime. If two or more positions are permanent and full time, the position with the highest compensation shall be designated as the Pension Trust covered employment to be reported to the Pension Trust. (03-07-06)

Section 1.18: "Adjusted Final Compensation" applies only to Members who retired on or before December 31, 1988, and shall mean the final compensation, less $133.33 where the final compensation is $400.00 or more per month. "Adjusted Final Compensation" means two-thirds of the final compensation where the final compensation is less than $400.00 per month. For Members who retire on or after January 1, 1989, this section shall have no force or effect.(12-13-88)

CONTRIBUTIONS:

Section 1.19: "Normal Contributions" means contributions made to the Pension Trust by, or on behalf of, a Member at the normal rate of contribution provided for by Article 5 of this Retirement Plan, but does not include Additional Contributions.

Section 1.20: "Additional Contributions" means contributions made to the Pension Trust by, or on the behalf of, a Member in addition to normal contributions.

Section 1.21: "Accumulated Normal Contributions" means the sum of all Normal Contributions to the credit of the Member's individual account and regular interest thereon, plus the contributions made to the Pension Trust prior to January 1, 1968, with interest.

Section 1.22: "Accumulated Additional Contributions" means the sum of all Additional Contributions standing to the credit of a Member's individual account and any regular interest thereon provided for by the Board of Trustees.(09-22-73)

Section 1.23: "Accumulated Contributions" means Accumulated Normal Contributions plus any Accumulated Additional Contributions standing to the credit of a Member's account.(9-22-73)

RETIREMENT:

Section 1.24: "Effective Date of Retirement" means:

(a) the date designated in the Member's or the Reserve Participant's application for a retirement allowance as the requested effective date of retirement, or
(b) the date following the last day for which salary is payable, if later, or if no requested effective date has been designated.

The above definition notwithstanding, no retirement shall become effective, nor shall a retirement allowance begin to accrue, or be payable earlier than the first day of the month in which the said application for retirement allowance is received by the Board of Trustees; except, if the Member or Reserve Participant is incompetent to act on his or her own behalf and an application is received from the guardian of his or her person or estate, or from a person who is acting for the Member under a valid Power of Attorney, or such other representative that the Board of Trustees finds to be legally sufficient, the effective date of retirement may be made retroactive to the first day of such incompetency but not earlier than one year prior to the month which such application is received by the Board of Trustees.

SERVICE CONNECTED:

Section 1.25: "Service-connected", as used in Section 7.03 and in Section 10.04 of this Retirement Plan, means predominately caused by the performance of the duties of the Member. Service-connected aggravation or acceleration of a pre-existing injury or a pre-existing condition shall not be deemed a service-connected death with the meaning of Section 7.03, or a service-connected disability within the meaning of Section 10.04, unless the aggravation or acceleration is found to constitute the predominant cause of the death or disability.(08-03-79)

ARTICLE 2: SERVICE

Section 2.01: Pension Trust Service Credit - Classes of Membership. Pension Trust service credit under this Retirement Plan may be earned only by the following:

(a) Miscellaneous Members
(b) Safety Members
(c) Probation Officer Members.

Section 2.02: Service Credit for County Employment. Pension Trust service credit, under this Retirement Plan, shall be earned by a Member who is a County Employee for all continuous County Employment while Normal Contributions to the Pension Trust under this Retirement Plan are made by the Member or on the Member's behalf. Such Member shall cease to earn Pension Trust service credit when the Member terminates County employment. Termination of County employment shall be deemed an end of the Member's continuous employment.

Section 2.03: Service Credit for Elected Officers.
Pension Trust service credit, under this Retirement Plan, for an Elected Officer of the County who has voluntarily become a Member of the Retirement Plan, shall be earned after the effective date that the Elected Officer becomes a Member for all time while the Elected Officer lawfully holds such elective County office and while Normal Contributions to the Pension Trust are made by the Elected Officer or on his or her behalf.

Section 2.04: Rate of Service Credit Accrual.

(a) A Member (except an Elected Officer) shall earn one hour of service credit under this Retirement Plan for each Normal Hour worked by the Member for the County Employer during the Member's continuous County Employment while Normal Contributions to the Pension Trust are made by the Member or on the Member's behalf.
(b) An Elected Officer of County who becomes a Member shall earn forty hours of service credit under the Retirement Plan for each week that the Elected Officer-Member serves in the said elective County office and while Normal Contributions to the Pension Trust are made by the Elected Officer or on the elected officer's behalf.

Section 2.05: Temporary Layoff. Layoffs requested by the County Employer shall not be deemed a break in continuous County Employment if the Member returns to active County Employment within 10 days after the end of the layoff period and if the layoff period does not

exceed 12 consecutive months. If the layoff period does exceed 12 months, the Member's County Employment shall be deemed to have been terminated as of the day before the first day of the layoff.

Section 2.05.10: Temporary Layoff by the County of San Luis Obispo. Notwithstanding the provisions of Section 2.05: Temporary Layoff, layoffs requested by the County of San Luis Obispo shall not be deemed a break in continuous County Employment, for Bargaining Unit 1, 5, 7, 8, 9, 10, 11, 13 or 17 pursuant to the following provisions:

1. A layoff shall not be deemed a break in continuous County employment if the Member returns to active County Employment within 10 days after the end of the layoff period (as defined below) and if the layoff period does not exceed 24 consecutive months. If the layoff period does exceed 24 consecutive months, the Member's County Employment shall be deemed to have been terminated as of the day before the first day of the layoff.
2. Layoff periods shall be determined by the length of the Re-employment Eligibility List approved by the Human Resources Director pursuant to Civil Service Commission Rule 9.04; however, in no event shall the layoff period exceed 24 months.

This Section shall not apply to any local agency within the County of San Luis Obispo with whom the County has a contract pursuant to Article 25 of the Retirement Plan unless and until the local agency elects to be subject to this Section by amendment to its contract. (3/22/11)

Section 2.06: Leave of Absence. Any Member who,

(a) while a County Employee, is on a leave of absence approved in writing by the County Employer, or
(b) during periods when the Member, while a County Employee, is receiving or entitled to receive benefits under the California Worker's Compensation Act, shall receive Pension Trust service credit for such authorized period of absence provided the Member authorizes and does make Normal Contributions to the Pension Trust for such period.

Section 2.07: Break in Service. If a Member of this Pension Trust ceases to be a Member and a County Employee and withdraws his or her Accumulated Contributions, and later resumes County Employment and Membership in the Pension Trust, that Member's previous Pension Trust service credit shall not be recognized for purpose of this Retirement Plan. At such time as such person becomes reemployed as a County Employee and again becomes a Member of the Pension Trust, said Member's rate of contribution shall be based on his or her age to his or her nearest birthday at the time of resuming membership in this Pension Trust.

Section 2.08: Redeposit Before Retirement. Notwithstanding the provisions of Section 2.07 above, if the Member described in Section 2.07 redeposits into the Pension Trust, prior to filing an application for retirement under this Retirement Plan, by lump-sum payment or by installment payments over a period of one year (or over such longer period of time, not to exceed 96 months, as may be approved, in writing, by the Executive Secretary) 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 Pension Trust service credit shall be recognized for

purposes of this Retirement Plan. An election to redeposit under the provisions of this Section shall not affect the rate of contribution established in Section 2.07 above. For a Member who elects to redeposit by installment payments, the said Member's previous Pension Trust Service Credit shall be restored on a pro rata basis as each installment payment is received by the Pension Trust. Pursuant to United States Internal Revenue Code Sections 401 (k), 403 (b) (13) and 457 (e) (17), redeposits under this Section may be made by means of trustee-to-trustee transfer to the Pension Trust from a plan subject to Internal Revenue Code Sections 403(b) or 457. (01-08-2002) (04-20-2004)

Section 2.09: Redeposit Within 30 Days. Notwithstanding the provisions of Section 2.07 and/or Section 2.08 of this Retirement Plan, if the person described in Section 2.07 elects within his or her first 30 days of new County Employment to make an immediate redeposit of the Accumulated Normal Contributions which he or she has withdrawn, plus regular interest thereon to the date of redeposit, by lump sum payment or by installment payments over the next following 12 months, (or over such longer period of time, not to exceed 96 months, as may be approved, in writing, by the Executive Secretary) then such Member's previous Pension Trust service credit shall be recognized for purposes of this Retirement Plan. Such person's rate of contribution from the date he or she again becomes a Member, shall be based on an age determined by adding the number of completed years during which he or she was not a Member to the age upon which his or her normal rate of contribution was based prior to his or her most recent termination of membership. For a Member who elects to redeposit by installment payments, the said Member's previous Pension Trust Service Credit shall be restored on a pro rata basis as each installment payment is received by the Pension Trust. Pursuant to United States Internal Revenue Code Sections 401 (k), 403 (b) (13) and 457 (e) (17), redeposits under this Section may be made by means of trustee-to-trustee transfer to the Pension Trust from a plan subject to Internal Revenue Code Sections 403(b) or 457. (01-08-2002) (04-20-2004)

Section 2.10: Break in Service - Reserve Participant. If a Reserve Participant resumes County Employment and again becomes a Member of this Plan, the Reserve Participant's previous Pension Trust service credit shall be recognized for the purposes of this Retirement Plan. Such person's rate of contribution from the date he or she again becomes a Member, shall be based on an age determined by adding the number of completed years during which he or she was not a Member to the age upon which his or her normal rate of contribution was based prior to his or her most recent termination of membership.

Section 2.11: Break in Service - Redeposit - Determining Final Compensation. In determining the final compensation in the calculation of retirement allowance or death benefits for such persons as described in Section 2.07, Section 2.08, Section 2.09 and/or 2.10 of this Retirement Plan, periods of recognized membership separated by breaks in membership may be aggregated to the number of months applicable to the Member's Final Compensation as determined pursuant to Article 6 of the Retirement Plan. (9-22-73) (04-20-2004).

Section 2.12: Military Service. A Member is absent on military service when the Member is absent from County Employment by reason of service with the Armed Forces or the Merchant Marine of the United States, or on ships operated by or for the United States government either during a war involving the United States as a belligerent or in any other national emergency, or in time of peace if the Member is drafted for such service by the United States Government other than for a period of rehabilitation or for purely educational purposes, and for six months thereafter; provided, that an absence on military service of a Member who has voluntarily requested or hereafter so requests or agrees to an extension of the Member's original term of

enlistment, service, or tour of duty, shall be deemed terminated upon expiration of the six months following the date of termination of such original term of enlistment, service, or tour of duty, whichever is later. A Member shall receive credit for all such military service.

The County Employer shall contribute on behalf of each Member of this Pension Trust who was, who is, or who becomes absent on military service, or whose death occurs during such absence or who returns to County Employment within six months after discharge under conditions other than dishonorable or within six months after any period of rehabilitation afforded by the United States Government other than a period of rehabilitation for purely educational purposes, amounts equal to the contributions which would have been made by the Member and the County Employer to this Pension Trust on the basis of the Member's compensation earnable at the commencement of the Member's absence from County Employment.

The contributions required of the County Employer pursuant to this Section may be made to the Pension Trust by the County Employer in one sum or in the manner in which other contributions and/or appropriations are made by the County Employer. Contributions pursuant to this Section shall be available only for the purpose of benefits payable in the event of death or retirement for service or for disability, and shall be made available only for the purpose of benefits payable in the event of death or retirement, and a County Employee resigning from County Employment after reinstatement from military service shall not be entitled to withdraw that portion of the Member's accumulated contribution made by the County Employer pursuant to this Section.

If a Member, for whose absence on military service contributions by the County Employer are paid or payable under this Section, withdraws or has withdrawn or is or has been paid his or her accumulated contributions after the Member's return to County Employment from military service, and thereafter re-enters or re-entered County Employment without redepositing the amount of the Member's accumulated contributions last withdrawn by or repaid to the Member, the Member is nevertheless entitled to be credited with the County's contributions for the Member's absence on military service and to receive credit for service for the period of the Member's absence on military service, the same as if the Member had not withdrawn or been repaid his or her accumulated contributions. The future compensation rate of such a Member shall be based upon an age determined by the Member's date of last re-entry into County Employment.

Notwithstanding any provision of this Plan to the contrary, contributions, benefits and service credit with respect to qualified military service will be provided to the extent required by law in accordance with Section 414(u) of the Code. In the case of a death occurring on or after January 1, 2007, if a Member dies while performing qualified military service, the survivors of the Member are entitled to any additional benefits (other than benefit accruals relating to the period of qualified military service) provided under the Plan as if the Member had resumed and then terminated employment on account of death.

Section 2.12.5 Military Service Credit – Purchase of Prior Service

(a) Effective June 1, 2006, a Safety Member employed in Bargaining Unit 03 or 14 or a Miscellaneous Member employed in bargaining unit 21 or 22 may elect to receive Pension Trust Service Credit for active service with the Armed Forces of the United States or Merchant Marine of the United States including time during any rehabilitation period afforded by the United States government other than a period for purely educational purposes. Service subject to purchase under this

section must have been rendered prior to the Member's first employment with the County Employer.

(b) The Member shall contribute an amount to be determined in accordance with rules and regulations adopted by the Board of Trustees on the advice of the plan actuary retained for such purposes. Said contribution shall be actuarial present value of the liability associated with the additional Pension Trust Service Credit that is purchased pursuant to this Section. Said contribution may be made in a lump sum or in equal installments subject to approval by the Executive Secretary.

(c) The Military Service purchased under this section shall not include (1) Military Service in any period for which Pension Trust Service Credit is otherwise given (1) under Section 2.12 Military Service Credit, of this Retirement Plan , or (2) to the extent that the total Pension Trust Service Credit purchased under this Section 2.12.5 would exceed four years. (05-16-2006)

(d) Effective October 3, 2006 a Miscellaneous Member employed in County Bargaining Unit 01, 05 or 13 may elect to receive Pension Trust Service Credit for active service with the Armed Forces of the United States or Merchant Marine of the United States including time during any rehabilitation period afforded by the United States government other than a period for purely educational purposes. Service subject to purchase under this section must have been rendered prior to the Member's first employment with the County Employer. (12-05-2006)

Section 2.13: Credit For Service With Another Local Agency. An employee of a local public agency, herein after referred to as "local agency", who becomes a County Employee upon the assumption by the County, subsequent to January 1, 1973, of the functions of the local agency in which he or she was employed, may elect to receive Pension Trust service credit under the provisions of this Retirement Plan for service with the local agency which was of a regular and continuous nature for the local agency prior to the cessation of his or her employment by the local agency.

Any such person shall be entitled to credit for such service performed for the local agency when and if:

(a) the Board of Trustees receives certification from the local agency of all of the local agency service and earnable compensation of the former local agency employee; and

(b) the former local agency employee deposits in the Pension Trust by lump sum or by installment payment over the next following twelve months (or, for such longer period of time, not to exceed 96 months, which is approved, in writing, by the Executive Secretary) the amount of contributions he or she would have made had he or she been a County Employee and Member of the Pension Trust during his or her local agency employment; and

(c) there is also deposited in the Pension Trust by the local agency, the former local agency employee, or both, the amount the County Employer would have been required to deposit in the Pension Trust based on the local agency salary paid to such former local agency employee.

Upon the election of the former local agency employee to deposit such funds under (b) above, and upon the deposit of such funds under (c) above, the former local agency employee's age at entry shall be considered to be his or her age at the time of his or her earliest possible Pension Trust membership had he or she been a County Employee rather than a local agency employee.

Such money deposited under (b) above, shall be considered as accumulated normal contributions of the former local agency employee and any such money deposited under (c) above shall be considered as contributions of the County Employer.

If a former local agency employee elects to purchase only a portion of his or her prior local agency service, only the part of local agency employment latest in date covered by such deposit shall be credited and the age at entry and the amount under (c) above shall be adjusted accordingly.

A former local agency employee shall receive Pension Trust service credit for local agency employment prior to his or her County Employment only for such local agency employment for which he or she is not entitled to receive a pension or a retirement allowance from such local agency. (1-1-74)

Section 2.14: Sheriff's Cadet. Notwithstanding any other provision of this Article, a Safety Member who is a County Employee in the classification of Deputy Sheriff and who was formerly a County Employee in the classification of Sheriff's Cadet may elect to deposit an amount equal to the amount of normal contributions that would have been contributed by the Safety Member County Employee plus the amount which would have been appropriated by the County Employer to the Pension Trust plus regular interest thereon to date of deposit, had the Safety Member been a Safety Member during the time said Member was actually employed as a Sheriff's Cadet provided such election and deposit is made within one year from the date which the Safety Member first became a Safety Member. Upon such election and deposit of said amounts, Miscellaneous Member service credit earned as a Sheriff's Cadet shall be credited to said Safety Member as Safety Member service credit. Safety Member service credit purchased pursuant to this Section shall neither provide for nor contribute to the accrual of any rights or benefits under Section 10.04 and/or Section 10.06 hereof.

Deposits made pursuant to this Section may be made in one lump sum or in twelve equal monthly installments. A Safety Member shall not deposit for nor be credited with more than six months of Safety Member service credit under this Section. (6-14-88)

Section 2.15: Probation Officer Member Service Credit for Service Rendered as a Miscellaneous Member. Notwithstanding any other provision of this Article, a Probation Officer Member who was a County Employee prior to December 23, 1990 in the Civil Service classification of Chief Probation Officer, Deputy Chief Probation Officer, Probation Division Manager or Deputy Probation Officer I, II or III may elect to deposit to the Pension Trust an amount equal to the amount of normal contributions that would have been contributed by the County Employee plus the amount which would have been appropriated by the County Employer plus regular interest thereon to date of deposit, had the Member been a Probation Officer Member during the time said Member was actually employed in one of the aforementioned classifications as a Miscellaneous Member.

Upon such election and deposit of said amounts, the Miscellaneous Retirement Service Credit earned by reason of County Employment in one of the aforementioned classifications shall be credited to said Member as Probation Officer Member Retirement Service Credit. Deposits made pursuant to this Section shall be made prior to the Member's effective date of retirement and in accordance with terms and conditions established by the Board of Trustees.

Section 2.16: County Employment Prior to January 1, 1968. Service credit under the Retirement Plan may not be earned by a Member for any County Employment occurring prior to January 1, 1968, except that, a Member who was in County Employment prior to January 1, 1968, may earn service credit for all continuous County Employment prior to January 1, 1968, by electing to become a Member of the Pension Trust within 90 days of January 1, 1968.

Section 2.17: Redeposit of Contributions Reciprocal Systems.
Notwithstanding any other provision of the Retirement Plan a person who has withdrawn his or her Accumulated Normal Contributions from this Pension Trust and who is currently a Member of the California Public Employees Retirement System or a retirement system established under the County Employees Retirement Law of 1937 or any California public agency retirement system which has adopted reciprocal provisions pursuant to California Government Code Sections 20042, 31840.2, 45310.5 and/or 53222 shall, when determined by the Executive Secretary to eligible for Reciprocal Benefits under Article 20 of this Retirement Plan, have the right to redeposit said Accumulated Normal Contributions and the Interest that would have accrued thereon had no refund of contributions been received by said person. Upon receipt of said redeposit by the Pension Trust, such person's service credit under this Retirement Plan shall be reinstated and shall be recognized for purposes of this Retirement Plan. For purposes of this Section 2.17, said redeposit shall be made in accordance with Section 2.08 of this Retirement Plan subject to the following provisions:

1. The person electing to make the redeposit under this Section 2.17 must, in all other respects, qualify for reciprocal benefits pursuant to Article 20 Reciprocity, of this Retirement Plan. The Executive Secretary shall make this determination in accordance with Article 20: Reciprocity.
2. The redeposit must be made in a lump sum prior to the Member's application for retirement is filed with the Pension Trust or with any of the aforementioned Retirement Systems.

ARTICLE 3: ELIGIBILITY FOR MEMBERSHIP

Section 3.01: Officers and Employees of the County of San Luis Obispo. All officers and employees of the County of San Luis Obispo are eligible to become Members of the Pension Trust. (1-1-74)(11-7-89)

Section 3.02: Elected Officers of the County of San Luis Obispo. An Elected Officer of the County of San Luis Obispo is eligible to become a Member of the Trust upon the first day of taking his or her elective County office and for the first 30 days thereafter. If such elected County officer becomes a Member, his or her membership shall be backdated to the first date of taking office and he or she shall make a personal deposit in the Pension Trust of a sum of money equal to the amount that would have been deducted from his or her salary had he or she become a Member as of the first day of taking said elective County office.

In order for an Elected County officer to become a Member he or she must file an application for membership with the Pension Trust. An elected County officer who does not file an application for membership as required by this section is ineligible for membership.

Elected County officers who are Retired Participants, and who apply for membership pursuant to this Section shall become Members of the Pension Trust in accordance with the provisions of this Section and shall be deemed to have been reinstated from retirement pursuant to Article 11 of this Retirement Plan. (1-1-74) (11-7-89)

Section 3.03: Superior Court Officers and Attaches. Officers, employees and attaches of the Superior Court of the State of California in and for the County of San Luis Obispo, except Judges, are eligible to, and shall become Members of the Pension Trust upon the first day of permanent employment with the Superior Court.

The eligibility of any officer, employee or attaché of the said Superior Court to participate, or to continue to participate, in the Pension Trust is conditioned upon the payment by the said Superior Court to the Pension Trust, on behalf of each such officer, employee and attaché of the said Superior Court, such amounts of money as are established by the Board of Trustees as necessary to provide Retirement Plan benefits to each such officer, employee or attaché.(1-1-74) (11-7-89) (03-07-2006)

Section 3.04: Pension Trust Officers and Employees. The Executive Secretary of the Pension Trust is eligible to become a Member of the Pension Trust. Such other employees of the Pension Trust as are from time to time designated by the Board of Trustees as eligible shall become members of the Trust.

Section 3.05: Contracting Local Agencies. Officers and Employees of any local agency within the County of San Luis Obispo which agency has entered into a contract with the County of San Luis Obispo pursuant to Article 25 of this Retirement Plan. The eligibility of any officer or employee of the said local agency to participate, or to continue to participate, in the Pension Trust is conditioned upon the payment by the said local agency to the Pension Trust, on behalf of each such officer and employee such amounts of money as are required by the Board of Trustees as necessary to provide Retirement Plan benefits to each such officer and employee. (01-08-2002)

ARTICLE 4: PARTICIPATION IN THE TRUST

Section 4.01: Mandatory Participation: Participation in the Pension Trust as a Member shall be mandatory for:

(a) All eligible officers and employees of the County of San Luis Obispo (except elected County officers) who commenced County Employment on or after January 1, 1974. Participation for such persons shall commence as of the first day of their County Employment. (4-2-79) (4-3-84) (11-7-89)(2-14-95)(01-08-2002)
(b) All eligible elected County officers who took office on or after January 1, 1974, and who voluntarily become Members.
(c) All eligible officers (including elected County officers) and employees of the County of San Luis Obispo who have been employed or in office on a continuous, uninterrupted basis since prior to January 1, 1974, and who were and continue to be Members on or after January 1, 1974.(4-3-84) (01-08-2002)
(d) All eligible officers (including elected County officers) and employees of the County of San Luis Obispo and all Officers and Attaches of the Superior Court who have

been employed or in office on a continuous, uninterrupted basis since prior to January 1, 1974, and who were not Members on January 1, 1974, but who voluntarily became Members after January 1, 1974.(1-1-74) (01-08-2002)

(e) All eligible officers and employees of the San Luis Obispo County Superior Court.(01-08-2002)

(f) Those eligible officers and employees of a local agency which has contracted with the County of San Luis Obispo pursuant to Article 25 of this Retirement Plan, as set forth in said contract. (01-08-2002)

Section 4.02: Cessation of Participation.

(a) Except as provided in Article 20, herein, eligibility to participate in this Pension Trust and any rights in this Pension Trust shall cease:

(1) upon the termination of the Member's employment with the County Employer, or

(2) the termination of the Member's service as an elected County officer, or

(3) for those Members who are officers or employees of a local agency which has contracted with the County of San Luis Obispo pursuant to Article 25 of this Retirement Plan, upon termination of said contract.

Said Member's accumulated contributions shall be refunded unless such person is eligible to become, and actually does become, either a Retired Participant or a Reserve Participant, or unless the termination of County Employment or termination of service in elective County office is due to death. (4-3-84)

(b) Pursuant to Section 401(a)(31) of the Internal Revenue Code, and notwithstanding any other provision of the Plan to the contrary, a distributee may elect, at the time and in the manner prescribed by the Board of Trustees, to have any portion of an eligible rollover distribution paid directly to an eligible retirement plan specified by the distributee in a direct rollover. For purposes of this subsection, the following terms shall be defined as follows:

(1) "Eligible rollover distribution" means any distribution of all or any portion of the balance to the credit of the distributee, except that an eligible rollover distribution does not include: any distribution that is one of a series of substantially equal periodic payments (not less frequently than annually) made for the life (or life expectancy) of the distributee or the joint lives (or joint life expectancies) of the distributee and the distributee's designated beneficiary, or for a specified period of ten years or more; any distribution to the extent such distribution is required under Section 401(a)(9) of the Internal Revenue Code; and the portion of any distribution that is not includible in gross income (determined without regard to the exclusion for net unrealized appreciation with respect to employer securities). Effective January 1, 2002, a portion of a distribution will not fail to be an eligible rollover distribution merely because the portion consists of after-tax employee contributions that are not includible in gross income; provided, however, such portion may be transferred only to an individual retirement account described in Section 408(a) of the Internal Revenue Code, an individual retirement annuity described in Section 408(b) of the Internal Revenue Code, or to a qualified defined contribution plan

described in Section 401(a) of the Internal Revenue Code, or on or after January 1, 2007, to a qualified defined benefit plan described in Section 401(a) of the Internal Revenue Code or an annuity contract described in Section 403(b) of the Internal Revenue Code, that agrees to separately account for amounts so transferred (and earnings thereon), including separately accounting for the portion of the distribution that is not so includible.

(2) "Eligible retirement plan" means an individual retirement account described in Section 408(a) of the Internal Revenue Code, an individual retirement annuity described in Section 408(b) of the Internal Revenue Code, an annuity plan described in Section 403(a) of the Internal Revenue Code, a qualified trust described in Section 401(a) of the Internal Revenue Code, an annuity contract described in Section 403(b) of the Internal Revenue Code, an eligible plan under Section 457(b) of the Internal Revenue Code which is maintained by a state, political subdivision of a state, or any agency or instrumentality of a state or political subdivision of a state and which agrees to separately account for amounts transferred into such plan from this Plan, or (effective for distributions on and after January 1, 2008) a Roth IRA described in Section 408A of the Internal Revenue Code that accepts the distributee's eligible rollover distribution.

(3) "Distributee" means an employee or former employee. In addition, the employee's or former employee's surviving spouse and employee's or former employee's spouse or former spouse who is the alternate payee under a qualified domestic relations order, as defined in Section 414(p) of the Internal Revenue Code, are distributees with regard to the interest of the spouse or former spouse. Effective January 1, 2010, a distributee also includes a nonspouse beneficiary who is a designated beneficiary as defined by Section 401(a)(9)(E) of the Internal Revenue Code.

(4) "Direct rollover" means a payment by the Plan to the eligible retirement plan specified by the distributee.

ARTICLE 5: MEMBER CONTRIBUTIONS

Section 5.01: Computation of Contributions. Each Member of the Pension Trust will contribute, by means of payroll deduction, an amount of money equal to the Member's normal rate of contribution times the Member's compensation proportionate to the ratio of actual paid hours, less overtime, to normal hours. The normal rates of contribution for all Members shall be based on age at the nearest birthday at the time of most recent entry into this Retirement Plan, or such earlier date as prescribed by Sections 2.06, 2.07, 2.08, 2.09 or 2.10 of this Retirement Plan, if applicable. The schedules of rates of contributions utilized by the Pension Trust shall be those adopted by the Board of Supervisors upon recommendation of the Board of Trustees. The Board of Trustees shall base its said recommendation on the report of the actuary engaged by the Board of Trustees.(1-1-77)(12-13-88)

Section 5.02: Normal Rate of Contribution for Miscellaneous Members. Effective January 1, 1989 and continuing thereafter in the absence of affirmative contrary action by the Board of Supervisors, the normal rates of contribution for Miscellaneous Members shall be those set forth in Appendix A hereof.(1-1-77)(12-13-88)(12-

Section 5.03: Normal Rate of Contribution for Safety Members. Effective January 1, 1989 and continuing thereafter in the absence of affirmative contrary action by the Board of Supervisors, the normal rates of contribution for Safety Members shall be those set forth in Appendix B hereof.(9-22-73)(12-13-88)

Section 5.04: Normal Rate of Contribution for Probation Officer Members. Effective December 23, 1990 and continuing thereafter in the absence of affirmative contrary action by the Board of Supervisors, the normal rates of contribution for Probation Officer Members shall be those set forth in Appendix C hereof.

Section 5.05: Reduction of Contributions. These provisions relating to the normal rate of contribution are subject to the provisions of Article 16 permitting the application of excess earnings to reduce contributions by County Employees to the Pension Trust. Nothing in this section shall be deemed to preclude the Board of Supervisors from providing for the assumption by the County of all or part of the contributions that would otherwise be made by the Members.

> **Section 5.05.1: Employer "Pick Up" of Normal Contributions:** Pursuant to Section 414 (h) of the U.S. Code, the County Employer may designate certain of its appropriations to the Pension Trust as Normal Contributions to the Retirement Plan made on behalf of designated Members.(04-20-2004)

Section 5.06: Accounting for Contributions. The Normal Contributions of Members will be accounted for separately and will be credited with interest as of the last day of each pay period at an annual rate to be determined by the Board of Trustees.(3-4-74)

Section 5.07: Additional Contributions. A Member may make Additional Contributions to the Pension Trust from his or her compensation. The County Employer may make appropriations to the Pension Trust designated as Additional Contributions on behalf of designated Members. In the event that the County Employer shall designate certain of its appropriations to the Pension Trust as contributions made on behalf of Members under Section 414 (h) of the U.S. Code, and in the event that said appropriations are in excess of the amount required to pay the Normal Contributions of designated Members, then the said excess amounts shall be considered to be the Additional Contributions of the designated Members.

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 Member's account or in a 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 Member's account or the 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, 2006, a 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 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. (03-07-2006)

Section 5.08: Deduction of Contributions. A 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 Member, and such deduction shall be paid to the Pension Trust and placed to the credit of each Member's regular account in accordance with the provisions of this Retirement Plan.

ARTICLE 6: SERVICE RETIREMENT ALLOWANCE

Section 6.01: Miscellaneous Members Service Retirement Allowance for Miscellaneous Members Retiring Before January 7, 2001, and for Dispatcher (Unit 22), and for Non-Safety Law Enforcement (Unit 21).

(a) Upon retirement for service on or after January 7, 2001, a Miscellaneous Member employed by the County of San Luis Obispo in a classification assigned to one of the Recognized Employee Organizations under the San Luis Obispo County Employee Relations Policy, as follows, is entitled to receive a service retirement allowance equal to the Member's Final Compensation multiplied by the Member's Attained Age Percentage Factor, as shown in subsection (d) of this Section 6.01, multiplied by the Member's Pension Trust Service Credit earned by the Member while a Miscellaneous Member:

(1) Non-Safety Law Enforcement (Unit 21);
(2) Dispatchers (Unit 22).

(b) Upon retirement for service on or after January 1, 1989 and before January 7, 2001, a Miscellaneous Member is entitled to receive a service retirement allowance equal to the Member's Final Compensation multiplied by the Member's Attained Age Percentage Factor, as shown in subsection (d) of this Section 6.01, multiplied by the Member's Pension Trust Service Credit earned by the Member while a Miscellaneous Member.

(c) Upon retirement for service on or before December 31, 1988, a Miscellaneous Member is entitled to receive a service retirement allowance equal to the Member's Adjusted Final Compensation multiplied by the Member's Attained Age Percentage Factor, as shown in subsection (d) of this Section 6.01, multiplied by the Member's Pension Trust Service Credit earned by the Member while a Miscellaneous Member.

(d) The Attained Age Percentage Factor to be used under this Section 6.01 shall be based on the 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 (%)
50.00	1.092	54.00	1.376	58.00	1.758	62.00	2.272
50.25	1.108	54.25	1.396	58.25	1.786	62.25	2.308
50.50	1.124	54.50	1.418	58.50	1.816	62.50	2.346
50.75	1.140	54.75	1.438	58.75	1.846	62.75	2.382
51.00	1.156	55.00	1.460	59.00	1.874	63.00	2.418
51.25	1.172	55.25	1.482	59.25	1.906	63.25	2.428
51.50	1.190	55.50	1.506	59.50	1.938	63.50	2.438
51.75	1.206	55.75	1.528	59.75	1.970	63.75	2.448
52.00	1.224	56.00	1.552	60.00	2.000	64.00	2.458
52.25	1.242	56.25	1.576	60.25	2.034	64.25	2.468
52.50	1.260	56.50	1.600	60.50	2.068	64.50	2.478
52.75	1.278	56.75	1.626	60.75	2.100	64.75	2.488
53.00	1.296	57.00	1.650	61.00	2.134	65 & older	2.500
53.25	1.316	57.25	1.678	61.25	2.168		
53.50	1.336	57.50	1.704	61.50	2.202		
53.75	1.356	57.75	1.730	61.75	2.238		

(1-1-77)(12-13-88)(11-10-92)(12-5-2000)

Section 6.02: Safety Member Service Retirement Allowance:

(a) **Retirement Prior to December 31, 1988.** Upon retirement for service on or before December 31, 1988, a Safety Member is entitled to receive a service retirement allowance equal to the Safety Member's Adjusted Final Compensation multiplied by the Safety Member's attained age percentage factor multiplied by the Safety Member's number of years of Safety Member service credit. The attained age percentage factor to be used is based on the Safety Members' last attained quarter year of age as of his or her effective date of retirement as set forth in the following table: (12-3-73)(12-13-88)(04-20-2004)

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 (%)
50.00	2.000	51.50	2.210	53.00	2.420	54.50	2.630
50.25	2.035	51.75	2.245	53.25	2.455	54.75	2.665
50.50	2.070	52.00	2.280	53.50	2.490	55 & older	2.700
50.75	2.105	52.25	2.315	53.75	2.525		
51.00	2.140	52.50	2.350	54.00	2.560		
51.25	2.175	52.75	2.385	54.25	2.595		

(b) **Retirement January 1, 1989 – Bargaining Units 03, 06 or 14.** Upon retirement for service on or after January 1, 1989 a Safety Member who is employed in Bargaining Units 03, 06, or 14 is entitled to receive a Service Retirement Allowance equal to the Safety Member's Final Compensation multiplied by the Safety Member's attained age percentage factor multiplied by the Safety Member's number of years of Safety Member service credit. The Service Retirement Allowance accrued pursuant to this Section 6.02 (b) shall be based solely on the service rendered in the aforementioned Bargaining Units 03, 06, or 14. The attained age percentage factor to be used is based on the Safety Members' last attained quarter year of age as of his or her effective date of retirement as set forth in the following table: (12-3-73)(12-13-88) (04-20-2004)

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 (%)
50.00	2.000	51.50	2.210	53.00	2.420	54.50	2.630
50.25	2.035	51.75	2.245	53.25	2.455	54.75	2.665
50.50	2.070	52.00	2.280	53.50	2.490	55 & older	2.700
50.75	2.105	52.25	2.315	53.75	2.525		
51.00	2.140	52.50	2.350	54.00	2.560		
51.25	2.175	52.75	2.385	54.25	2.595		

(12-3-73)(12-13-88)(04-20-2004)

(c) **Retirement July 1, 2004 - Bargaining Units 07,10,15,16.** Upon retirement for service on or after July 1, 2004, a Safety Member who is employed in Bargaining Units 07, 10, 15 or 16 is entitled to receive a Service Retirement Allowance equal to the Safety Member's Final Compensation multiplied by the Safety Member's attained age percentage factor multiplied by the Safety Member's number of years of Safety Member service credit. The Service Retirement Allowance accrued pursuant to this Section 6.02 (c) shall be based solely on the service rendered in the aforementioned

Bargaining Units 07, 10, 15 or 16. In no event shall the service retirement accrued pursuant to this Section be greater than 90% of the Member's Final Compensation; provided that, a Safety Member who, on July 1, 2004, could, under Section 6.02 (b), retire with a Service Retirement Allowance greater than 90% of the Member's Final Compensation, may elect to remain subject to Section 6.02 (b) and not receive a Service Retirement Allowance under this Section 6.02 (c). A Safety Member who became a Reserve Participant or who began receiving a Retirement Allowance prior to July 1, 2004, shall not be eligible to receive a Retirement Allowance under this Section 6.02 (c). The attained age percentage factor to be used is based on the Safety Members' last attained quarter year of age as of his or her 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 (%)
50.00	2.300	51.50	2.510	53.00	2.720	54.50	2.930
50.25	2.335	51.75	2.545	53.25	2.755	54.75	2.965
50.50	2.370	52.00	2.580	53.50	2.790	55 & older	3.000
50.75	2.405	52.25	2.615	53.75	2.825		
51.00	2.440	52.50	2.650	54.00	2.860		
51.25	2.475	52.75	2.685	54.25	2.895		

(04-20-04)

(d) **Retirement July 3, 2005 - Bargaining Units 03,14** Upon retirement for service on or after July 3, 2005, a Safety Member who is employed in Bargaining Units 03 or 14 is entitled to receive a Service Retirement Allowance equal to the Safety Member's Final Compensation multiplied by the Safety Member's attained age percentage factor multiplied by the Safety Member's number of years of Safety Member service credit. The Service Retirement Allowance accrued pursuant to this Section 6.02 (d) shall be based solely on the service rendered in the aforementioned Bargaining Units 03 or 14. In no event shall the service retirement allowance accrued pursuant to this Section be greater than 90% of the Member's Final Compensation; provided that, a Safety Member who, on July 3, 2005, could, under Section 6.02 (b), retire with a Service Retirement Allowance greater than 90% of the Member's Final Compensation, may elect to remain subject to Section 6.02 (b) and not receive a Service Retirement Allowance under this Section 6.02 (d). A Safety Member who became a Reserve Participant or who began receiving a Retirement Allowance prior to July 3, 2005, shall not be eligible to receive a Retirement Allowance under this Section 6.02 (d). The attained age percentage factor to be used is based on the Safety Members' last attained quarter year of age as of his or her 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 (%)
50.00	2.300	51.50	2.510	53.00	2.720	54.50	2.930
50.25	2.335	51.75	2.545	53.25	2.755	54.75	2.965
50.50	2.370	52.00	2.580	53.50	2.790	55 & older	3.000
50.75	2.405	52.25	2.615	53.75	2.825		
51.00	2.440	52.50	2.650	54.00	2.860		
51.25	2.475	52.75	2.685	54.25	2.895		

(06-28-05)

(e) **Retirement September 11, 2005 - Bargaining Unit 06** Upon retirement for service on or after September 11, 2005, a Safety Member who is employed in Bargaining Units 06 is entitled to receive a Service Retirement Allowance equal to the Safety Member's Final Compensation multiplied by the Safety Member's attained age percentage factor multiplied by the Safety Member's number of years of Safety Member service credit. The Service Retirement Allowance accrued pursuant to this Section 6.02 (e) shall be based solely on the service rendered in the aforementioned Bargaining Unit 06. In no event shall the service retirement allowance accrued pursuant to this Section be greater than 90% of the Member's Final Compensation; provided that, a Safety Member who, on September 11, 2005, could, under Section 6.02 (b), retire with a Service Retirement Allowance greater than 90% of the Member's Final Compensation, may elect to remain subject to Section 6.02 (b) and not receive a Service Retirement Allowance under this Section 6.02 (e). A Safety Member who became a Reserve Participant or who began receiving a Retirement Allowance prior to September 11, 2005, shall not be eligible to receive a Retirement Allowance under this Section 6.02 (e). The attained age percentage factor to be used is based on the Safety Members' last attained quarter year of age as of his or her 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 (%)
50.00	2.300	51.50	2.510	53.00	2.720	54.50	2.930
50.25	2.335	51.75	2.545	53.25	2.755	54.75	2.965
50.50	2.370	52.00	2.580	53.50	2.790	55 & older	3.000
50.75	2.405	52.25	2.615	53.75	2.825		
51.00	2.440	52.50	2.650	54.00	2.860		
51.25	2.475	52.75	2.685	54.25	2.895		

(09- 13-05)

(f) **Retirement on or after December 31, 2006 - Bargaining Units 03,14** On or after December 31, 2006, Safety Members employed in County Bargaining Unit 03, position class 00338 (Deputy Sheriff) or position class 00340 (Sheriff's Senior Deputy) or employed in County Bargaining Unit 10 position class 00107 (Sheriff-Coroner), or employed in County Bargaining Unit 14, position class 00336 (Sergeant), or employed in County Bargaining Unit 15, position class 02592 (Under Sheriff) or employed in County Bargaining Unit 16, position class 00331 (Sheriff's Chief Deputy) and position class 02593 (Sheriff's Commander) shall be entitled to a Service Retirement Allowance based on a formula that provides 3% of Final Compensation for each year of Pension Trust service credit accrued by any said Safety Member at age 50 ("3%@50"). The Service Retirement Allowance accrued pursuant to this Section 6.02 (f) shall be based solely on the service rendered in the aforementioned position classes under Bargaining Units 03, 10, 14, 15 or 16. In no event shall the service retirement allowance accrued pursuant to this Section be greater than 90% of the Member's Final Compensation; provided that, a Safety Member who, on December 31, 2006, could, under Section 6.02 (b), retire with a Service Retirement Allowance greater than 90% of the Member's Final Compensation, may elect to remain subject to Section 6.02 (b) and not receive a Service Retirement Allowance under this Section 6.02 (f). A Safety Member who became a Reserve Participant or who began receiving a Retirement Allowance prior to December 31, 2006 shall not be eligible to receive a Retirement Allowance under this Section 6.02 (f).

Safety Members employed in County Bargaining Unit 03 in position classes 00345 (Sheriff's Senior Correctional Officer), 00347 (Sheriff's Correctional Officer) or County Bargaining Unit 14 in the position class 00335 (Sheriff's Correctional Sergeant) or in the position class 00357 (Sheriff's Correctional Lieutenant) are not eligible to retire under this Section 6.02 (f). (02-07-2006)

Section 6.03: Probation Officer Member Service Retirement Allowance

(a) **Retirement between December 23, 1990 and January 7, 2001:** Upon retirement for service on or after December 23, 1990, and before January 7, 2001, a Probation Officer Member, as defined in Section 8.04 of this Retirement Plan, is entitled to receive a service retirement allowance equal to the Probation Officer Member's Final Compensation multiplied by the Probation Officer Member's Attained Age Percentage Factor multiplied by the Member's Pension Trust Service Credit earned by the Member while a Probation Officer Member. In no event shall a service retirement allowance payable under this Section 6.03 (a) exceed 75 percent of the Probation Officer Member's Final Compensation.

The Attained Age Percentage Factor to be used is based on the 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 (%)
50.00	1.426	51.50	1.576	53.00	1.742	54.50	1.932
50.25	1.450	51.75	1.602	53.25	1.772	54.75	1.966
50.50	1.474	52.00	1.628	53.50	1.804	55 & older	2.000
50.75	1.498	52.25	1.656	53.75	1.834		
51.00	1.522	52.50	1.686	54.00	1.866		
51.25	1.550	52.75	1.714	54.25	1.900		

(b) **Retirement January 7, 2001 – Bargaining Units 07,08,09,31,32:** Upon retirement for service on or after January 7, 2001, a Probation Officer Member, as defined in Section 8.04 of this Retirement Plan, who is employed in Bargaining Units 07,08,09,31 or 32 is entitled to receive a service retirement allowance equal to the Probation Officer Member's Final Compensation multiplied by the Probation Officer Member's Attained Age Percentage Factor multiplied by the Member's Pension Trust Service Credit earned by the Member while a Probation Officer Member. The Attained Age Percentage Factor to be used is based on the Member's last attained quarter year of age as of the Member's 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 (%)
50.00	2.000	51.50	2.210	53.00	2.420	54.50	2.630
50.25	2.035	51.75	2.245	53.25	2.455	54.75	2.665
50.50	2.070	52.00	2.280	53.50	2.490	55 & older	2.700
50.75	2.105	52.25	2.315	53.75	2.525		
51.00	2.140	52.50	2.350	54.00	2.560		
51.25	2.175	52.75	2.385	54.25	2.595		

(c) **Retirement August 27, 2006 – Probation Officer Member Bargaining Units 31,32:** Upon retirement for service on or after August 27, 2006, a Probation Officer Member, as defined in Section 8.04 of this Retirement Plan, who is employed in Bargaining Units 31 or 32 is entitled to receive a service retirement allowance equal to the Probation Officer Member's Final Compensation multiplied by the Probation Officer Member's Attained Age Percentage Factor multiplied by the Member's Pension Trust Service Credit earned by the Member while a Probation Officer Member. The Attained Age Percentage Factor to be used is based on the Member's

last attained quarter year of age as of the Member's 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 (%)
50.00	2.300	51.50	2.510	53.00	2.720	54.50	2.930
50.25	2.335	51.75	2.545	53.25	2.755	54.75	2.965
50.50	2.370	52.00	2.580	53.50	2.790	55 & older	3.000
50.75	2.405	52.25	2.615	53.75	2.825		
51.00	2.440	52.50	2.650	54.00	2.860		
51.25	2.475	52.75	2.685	54.25	2.895		

(d) Section 6.03 (c) shall not apply to a Member whose effective date of retirement is prior to August 27, 2006. (12-11-90.) (04-20-2004) (08-22-2006)

(e) For Probation Officer Members employed in Bargaining Units 31 or 32, the service retirement allowance payable under Section 6.03 (b) shall not exceed 80% of the Probation Officer Member's Final Compensation. Probation Officer Members employed in Bargaining Unit 31 or 32 who retired on or after August 27, 2006 the service retirement allowance payable under Section 6.03 (c) shall not exceed 90% of the Probation Officer Member's Final Compensation. (10-21-2003) (04-20-2004) (08-22-2006)

(f) Upon retirement for Service on or after September 24, 2006, a Probation Officer Member, as defined in Section 8.04 of this Retirement Plan, who is employed in Bargaining Units 07,08 or 09 is entitled to receive a service retirement allowance equal to the Probation Officer Member's Final Compensation multiplied by the Probation Officer Member's Attained Age Percentage Factor multiplied by the Member's Pension Trust Service Credit earned by the Member while a Probation Officer Member except as limited by subsection (g) below. The Attained Age Percentage Factor to be used is based on the Member's last attained quarter year of age as of the Member's 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 (%)
50.00	2.300	51.50	2.510	53.00	2.720	54.50	2.930
50.25	2.335	51.75	2.545	53.25	2.755	54.75	2.965
50.50	2.370	52.00	2.580	53.50	2.790	55 & older	3.000
50.75	2.405	52.25	2.615	53.75	2.825		
51.00	2.440	52.50	2.650	54.00	2.860		
51.25	2.475	52.75	2.685	54.25	2.895		

(g) For Probation Officers Members employed in Bargaining Units 07, 08 or 09, the Service Retirement allowance payable under Section 6.03 (b) shall not exceed the Probation Officer Member's Final Compensation. For Service Retirements that become effective on or after September 24, 2006, for Probation Officer Members employed in Bargaining Unit 07,08 or 09 the Service Retirement allowance payable under Section 6.03 (f) shall not exceed 90% of the Probation Officer Member's Final Compensation. A Probation Officer Member employed in Bargaining Unit 07,08 or 09, who, on September 24, 2006, could, under Section 6.03 (b), retire with a Service Retirement Allowance greater than 90% of the Member's Final Compensation, may elect to remain subject to Section 6.03 (b) and not receive a Service Retirement Allowance under this Section 6.03

(f) A Probation Officer Member who was employed in Bargaining Unit 07,08 or 09, and who became a Reserve Participant or who began receiving a Retirement Allowance prior to September 24, 2006, shall not be eligible to receive a Retirement Allowance under Section 6.03 (f). (10-21-2003) (04-20-2004) (09-19-06)

Section 6.04: Split of Service Retirement Allowance. That portion of a Member's service retirement allowance equal to the actuarial equivalent of the Member's accumulated normal contributions and interest at the date of the Member's service retirement will be classified as the service retirement annuity. That portion of the Member's service retirement allowance based upon the Member's service credit earned prior to January 1, 1968, will be classified as the prior service pension. The balance of the Member's service retirement allowance will be classified as the current service pension.

Section 6.05: Minimum Service Retirement Allowance. If at the time of retirement for service a Member is entitled to credit for prior service and retires after attaining age 70, or if a Member is entitled to 20 years or more of credited service and retires after attaining age 65, and the Member's retirement allowance is less than one half of the Member's final compensation, and less than $66.00 per month, the Member's prior or current service pension, as the case may be, shall be increased so as to cause the Member's total retirement allowance to amount to one half of such final compensation, or $66.00 per month, whichever is less.(10-1-71)

Section 6.06: Payment of Service Retirement Allowance. A service retirement allowance is payable in equal monthly payments, but a smaller pro rata amount may be paid for part of a

month when the service retirement allowance begins after the first day of the month or ends before the last day of the month.

Section 6.07: Classes of Membership: Service Retirement Allowance for Members who have earned Pension Trust Service Credit in more than one Class of Membership.

(a) The Classes of Membership are:

(1) Miscellaneous Members Classes:

a) An employee of the County of San Luis Obispo who is a Member pursuant to Article 3 of this Retirement Plan and who is:

i) An elected officer (Unit 10) or Member of the Board of Supervisors (Unit 17).
ii) An officer or employee of the County of San Luis Obispo who is:

1) An Appointed Official (Unit 09),
2) A County Officer or employee in General Management (Unit 08),
3) An employee whose civil service classification is assigned to Operations and Staff Management (Unit 07),
4) A Confidential Employee as defined in Section 2(c) of Article I of the San Luis Obispo Employee Relations Policy (Unit 11),
5) An employee in a civil service classification represented by a Recognized Employee Organization under the San Luis Obispo County Employee Relations Policy, as follows:

a) Deputy County Counsel (Unit 12),
b) Deputy District Attorney (Unit 04),
c) Clerical (Unit 13),
d) Supervisory (Unit 05),
e) Trades, Crafts and Services (Unit 02),
f) Public Services (Unit 01),
(04-20-2004)(10/18/2011)

b) An employee of the Superior Court of the State of California in and for the County of San Luis Obispo who is a Member pursuant to Article 3 of this Retirement Plan, as follows:

i) Superior Court General Management (Unit 24),
ii) Superior Court Subordinate Judicial Officers(Unit 25),
iii) Superior Court Technical (Unit 18),
iv) Superior Court Supervisory Employees (Unit 19)
v) Superior Court Interpreter (Unit 17)
vi) Superior Court Employees (Unit 20)

vii) Superior Court Staff Management and Confidential (Unit 26),
viii) Superior Court Professional (Unit 27).
(04-20-2004)(10/18/2011)

(2) Safety Members Classes:

a) Safety Members employed in Bargaining Unit 10,15 or 16.
b) Safety Members employed in Bargaining Unit 03,06,07,14, 27 or 28.(04-20-2004)(10-18-2011)

(3) Probation Officer Members Classes:

a) Probation Officer Members employed in Bargaining Units 08,09, 29, 31 or 32.(10-18-2011)

(4) Pension Trust Employee Classes:

a) An officer or employee of the Pension Trust who is a Member pursuant to Section 3.04of this Retirement Plan.(04-20-2004)

(5) Contracting Local Agency Classes:

a) Officers and Employees of any local agency within the County of San Luis Obispo, which agency has entered into a contract with the County of San Luis Obispo pursuant to Article 25 of this Retirement Plan. (04-20-2004)

(b) When a Member has earned service credit in more than one Class of Membership, the Member's Service Retirement Allowance shall be the aggregate of the Service Retirement Allowances attributable to the Member's service credit earned in each Class of Membership, unless, for a specific Class of membership, this Article 6 specifically provides otherwise. (04-20-2004) (10-18-2011)

Section 6.08: Miscellaneous Members Service Retirement Allowance on and after January 7, 2001 for: County Elected Officers; County Appointed Officials (Unit 09); County General Management (Unit 08), Operations and Staff Management (Unit 07); County Confidential Employees (Unit 11); Deputy County Counsel Association (Unit 12); and San Luis Obispo Government Attorneys' Union (Unit 04); Superior Court General Management (Unit 24); Superior Court Judicial Officers (Unit 25); and Superior Court Staff Management (Unit 26) and Superior Court Professional (Unit 27.)

(a) Upon retirement for service on or after January 7, 2001, a Miscellaneous Member who is assigned to one of the categories set forth in subsection (b) of this Section 6.08 is entitled to receive a service retirement allowance equal to the Member's Final Compensation multiplied by the Member's Attained Age Percentage Factor, as shown in subsection (c) of this Section 6.08, multiplied by the Member's Pension Trust Service Credit earned by the Member while a Miscellaneous Member; provided that, in no event shall a Member's service retirement allowance under this Section 6.08 exceed the Member's Final Compensation.
(b) This Section 6.08 shall apply to:

(1) A Miscellaneous Member employed by the County of San Luis Obispo who is:

a) An elected officer of the County of San Luis Obispo, including a Member of the Board of Supervisors who has voluntarily become a Member of the Retirement Plan pursuant to Article 3.
b) An officer or employee of the County of San Luis Obispo who is:

i) An Appointed Official (Unit 09).
ii) A County Officer in General Management (Unit 08).
iii) An employee whose civil service classification is assigned to Operations and Staff Management (Unit 07).
iv) A Confidential Employee as defined in Section 2(c) of Article I of the San Luis Obispo County Employee Relations Policy (Unit 11).
v) An employee in a civil service classification represented by a Recognized Employee Organization under the San Luis Obispo County Employee Relations Policy, as follows:

(a) Deputy County Counsel (Unit 12).
(b) Deputy District Attorney (Union 04).

(2) Pension Trust Officers and Employees who are Miscellaneous Members pursuant to Section 3.04 of this Retirement Plan.
(3) A Miscellaneous Member who is an employee of the Superior Court of the State of California in and for the County of San Luis Obispo, as follows:

a) Superior Court General Management (Unit 24).
b) Superior Court Judicial Officers (Unit 25).
c) Superior Court Management and Confidential (Unit 26)
d) Superior Court Professional (Unit 27).

(c) The Attained Age Percentage Factor to be used for Members identified in this Section 6.08 shall be based on the 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 (%)
50.00	1.426	54.00	1.885	58.00	2.350	62.00	2.816
50.25	1.455	54.25	1.914	58.25	2.379	62.25	2.845
50.50	1.483	54.50	1.943	58.50	2.408	62.50	2.874
50.75	1.512	54.75	1.971	58.75	2.437	62.75	2.903
51.00	1.541	55.00	2.000	59.00	2.466	63.00	2.932
51.25	1.570	55.25	2.029	59.25	2.495	63.25	2.961
51.50	1.598	55.50	2.058	59.50	2.524	63.50	2.990
51.75	1.627	55.75	2.087	59.75	2.553	63.75	3.019
52.00	1.656	56.00	2.117	60.00	2.583	64.00	3.049
52.25	1.684	56.25	2.146	60.25	2.612	64.25	3.078
52.50	1.713	56.50	2.175	60.50	2.641	64.50	3.107
52.75	1.742	56.75	2.204	60.75	2.670	64.75	3.136
53.00	1.770	57.00	2.233	61.00	2.699	65.00 & older	3.165
53.25	1.799	57.25	2.262	61.25	2.728		
53.50	1.828	57.50	2.291	61.50	2.757		
53.75	1.857	57.75	2.320	61.75	2.786		

(10-18-2011)

Section 6.09: Miscellaneous Members Service Retirement Allowance for: County Clerical (Unit 13); County Supervisory (Unit 05); County Trades, Crafts and Services (Unit 02); County Public Services (Unit 01); Superior Court Supervisory Employees (Unit 19); and Superior Court Employees (Unit 20); and sheriff's non-safety (unit 21) and Sheriffs Dispatch (Unit 22).

(a) Upon retirement for service on or after January 7, 2001, a Miscellaneous Member who is assigned to one of the categories set forth in subsection (b) of this Section 6.09 is entitled to receive a service retirement allowance equal to the Member's Final Compensation multiplied by the Member's Attained Age Percentage Factor, as shown in subsection (c) of this Section 6.09, multiplied by the Member's Pension Trust Service Credit earned by the Member as a Miscellaneous Member; provided, that in no event shall a Member's service retirement allowance under this Section 6.09 exceed eighty percent (80%) of the Member's Final Compensation.

(b) This Section 6.09 shall apply to:

(1) A Miscellaneous Member employed by the County of San Luis Obispo who is an employee in a civil service classification represented by a Recognized Employee Organization under the San Luis Obispo County Employee Relations Policy, as follows:

a) Clerical (Unit 13).
b) Supervisory (Unit 05).
c) Trades, Crafts and Services (Unit 02).
d) Public Services (Unit 01).

(2) A Miscellaneous Member who is an employee of the Superior Court of the State of California in and for the County of San Luis Obispo, as follows:

a) Superior Court Supervisory Employees (Unit 19).
b) Superior Court Employees (Unit 20)
c) Superior Court Interpreter (Unit 17)
d) Superior Court Technical (Unit 18)

(3) On or After July 3, 2005, this Section 6.09 shall apply to a Miscellaneous Member employed by the County of San Luis Obispo who is an employee in a civil service classification represented by a Recognized Employee Organization under the San Luis Obispo County Employee Relations Policy, as follows:

a) County Sheriff's Non- Safety (Unit 21)
b) County Sheriff Dispatch (Unit 22)

(c) The Attained Age Percentage Factor to be used for Members identified in this Section 6.09 shall be based on the 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 (%)
50.00	1.426	54.00	1.885	58.00	2.350	62.00	2.816
50.25	1.455	54.25	1.914	58.25	2.379	62.25	2.845
50.50	1.483	54.50	1.943	58.50	2.408	62.50	2.874
50.75	1.512	54.75	1.971	58.75	2.437	62.75	2.903
51.00	1.541	55.00	2.000	59.00	2.466	63.00	2.932
51.25	1.570	55.25	2.029	59.25	2.495	63.25	2.961
51.50	1.598	55.50	2.058	59.50	2.524	63.50	2.990
51.75	1.627	55.75	2.087	59.75	2.553	63.75	3.019
52.00	1.656	56.00	2.117	60.00	2.583	64.00	3.049
52.25	1.684	56.25	2.146	60.25	2.612	64.25	3.078
52.50	1.713	56.50	2.175	60.50	2.641	64.50	3.107
52.75	1.742	56.75	2.204	60.75	2.670	64.75	3.136
53.00	1.770	57.00	2.233	61.00	2.699	65.00 & older	3.165
53.25	1.799	57.25	2.262	61.25	2.728		
53.50	1.828	57.50	2.291	61.50	2.757		
53.75	1.857	57.75	2.320	61.75	2.786		

(d) Notwithstanding any other provision of the Retirement Plan, for Retired Participants who Reinstate from Retirement on or after the date the provisions of Section 6.09 (b) became applicable to the Bargaining Unit in which said retired Participant was last employed, the provisions of Section 6.09 shall apply only to service or benefits accrued after said Reinstatement from Retirement. (06-28-2005) (10-18-2011).

ARTICLE 7: DEATH BENEFITS

Section 7.01: Basic Death Benefit.

(a) Upon the death of a Member before retirement, a Basic Death Benefit equal to:

(1) the Member's Accumulated Contributions to date of death, plus
(2) an amount equal to one and one-half months of the Member's compensation for each completed year of Pension Trust service credit earned by the Member up to the date of the Member's death (provided that in no event shall the portion of the death benefit payable under this subsection (2) exceed eighteen months of the Member's compensation) shall be paid to the Member's named

beneficiary or to the Member's estate if there is no beneficiary record on file. The compensation to be used in computing this Basic Death Benefit shall be the compensation payable to the Member as of the Member's date of death.

(b) For the purposes of this Section 7.01, the "death of a Member before retirement" shall mean the following:

(1) Death of a Member before the effective date of retirement, and

a) While the Member is a County Employee, or
b) While the Member is absent on military service as defined in Section 2.12 hereof, or
c) While the Member is on a leave of absence approved by the County Employer; or
d) While the Member is physically or mentally incapacitated for the performance of duty, if such incapacity has been continuous from the date that the Member became unable to perform the usual duties of the Member's position with the County Employer; or

(2) Death of a Member on or after the effective date of retirement, and before the mailing of the first retirement allowance payment to the Member, provided the Member has not elected Optional Settlement No.2, or No.3, or No.4 involving payment of an allowance throughout the life of the Member's beneficiary under Article 13 of this Plan, and provided further that no benefit is payable under Sections 7.02, 7.03, 7.04 or 7.05 of this Plan, and death occurs:

a) Within four months of the termination of County Employment, or
b) While the Member is physically or mentally incapacitated for the performance of duty and such incapacity has been continuous from the date the Member became unable to perform the duties of the Member's position with the County Employer; or

(3) Death of a Reserve Participant within four months of termination of County Employment, provided said Reserve Participant is not a Member of a reciprocal system pursuant to the provisions of Article 20 of this Retirement Plan.(9-22-73) (12-13-88) (11-13-90)

(c) If a Member dies on or after the effective date of retirement and prior to the mailing of the first retirement allowance payment and if the Member has elected Optional Settlement No.2, No.3, or No.4 involving payment of an allowance throughout the life of the Member's beneficiary or if a benefit is payable under Section 7.04 of this Plan, the death shall be considered to be a death occurring after retirement and the applicable benefits under Article 13 of this Plan shall be payable.

Section 7.02: Death Benefit Where Death Occurs Before Retirement But After Qualification for Retirement. Upon the death of a Member who has attained the minimum age for service retirement, applicable to him or her in the Member's last County Employment preceding death, and who is credited with five or more years of Pension Trust service credit, the death benefit provided by this Section 7.02 shall be paid in lieu of the Basic Death Benefit provided in Section 7.01 above. The death benefit provided by this Section shall be a monthly

allowance equal to one-half of the Unmodified service retirement allowance to which the Member would have been entitled if the Member had retired for service on the date of the Member's death, payable:

(a) To the surviving spouse of the Member, for life, or until remarriage; or
(b) To the children of such Member under eighteen (18) years of age, collectively, if there is no eligible surviving spouse or if such spouse dies or remarries before all children of the deceased Member attain age eighteen (18), until every such child dies or attains age eighteen (18), provided, that no child shall receive any allowance after marrying or after attaining eighteen (18) years of age.

If payment under this Section 7.02 is stopped because of the occurrence of any of the conditions set forth in this Section and before the sum of the monthly allowance payments actually made hereunder equals the Basic Death Benefit, a lump sum equal to the difference shall be paid as follows:

(a) If the person last entitled to the allowance is the married spouse of the Member, to such spouse;
(b) Otherwise, to the surviving children of the Member, share and share alike, if there be such;
(c) Otherwise, to the estate of the person last entitled to receive the allowance.

As used in this Section 7.02, a "surviving spouse" means a person who was married to the Member for at least one year prior to the death of the Member. If the Member does not have a surviving spouse nor any children under age eighteen (18) at the time of death, no death benefit shall be payable under this Section 7.02.

Any person qualifying for the death benefit provided under this Section 7.02, or the guardian of that person, may elect to receive, in lieu of the allowance provided by this Section, the Basic Death Benefit provided for in Section 7.01 of the Retirement Plan. Notice of such election shall be in writing and must be delivered to the Board of Trustees before the first payment under this Section 7.02 is made.(9-22-73)

Section 7.02.10: Death Benefit Where Death Occurs Before Retirement But After Qualification for Retirement – Election By Spouse.
The surviving spouse of a Member who has attained the minimum age for service retirement applicable to him or her in the Member's last County Employment preceding death and who is credited with five or more years of Pension Trust service credit, and who is eligible to receive the benefit payable pursuant to Section 7.02: Death Benefit Where Death Occurs Before Retirement But After Qualification for Retirement, may elect to instead receive a death benefit that is equal to the amount of the Service Retirement allowance that the Member would have received if the Member had been retired from service on the date of death and had elected to receive the allowance set forth in Section 13.03: Optional Settlement 2 of the Retirement Plan.

The benefit payable by this Section 7.02.10 shall be paid in lieu of the Basic Death Benefit under Section 7.01 or the benefit payable pursuant to Section 7.02 of this Retirement Plan. (12-17-2002)

Section 7.03: Safety Member Death Benefit - Death of Safety Member Before Retirement. If the death of a Safety Member is Service-Connected, a monthly income benefit will be paid to

the Safety Member's surviving spouse until the death or remarriage of the surviving spouse. This monthly income benefit shall be in lieu of the death benefit provided in Sections 7.01 or 7.02 above. The monthly income benefit under this Section will equal fifty per cent of the final compensation of the Safety Member (as defined in Section 1.16), less all benefits the surviving spouse is entitled to receive from Social Security because of the death of the Safety Member; provided, however, that the amount of the benefit payable under this Section 7.03 shall be not less than the benefit provided under Section 7.02 above.

If the said service-connected death of the Safety Member is also found to have been caused by external violent or physical force, the monthly income benefit (including Social Security) shall be increased to the following maximum percentages of final compensation of the safety Member:

(a) Surviving spouse with three or more children under eighteen.....75%
(b) Surviving spouse with two children under eighteen.....70%
(c) Surviving spouse with one child under eighteen.....62 1/2%

If there be no surviving spouse entitled to a benefit hereunder, or if such spouse should die or remarry before every child of such deceased Safety Member attains the age of eighteen years, then a monthly income benefit, equal to 50% of the Safety Member's final compensation less all benefits payable to the Safety Member's children from Social Security because of the death of the Safety Member, shall be paid to the Safety Member's unmarried child or children under the age of eighteen years, collectively, until every such child attains said age; provided, that no child shall receive any monthly income benefit after marrying or attaining the age of eighteen years.

If payment under this Section 7.03 is stopped because of the occurrence of any of the conditions set forth in this Section and before the sum of the monthly income benefit payments actually made hereunder equals the Basic Death Benefit under Section 7.01, a lump sum equal to the difference shall be paid as follows:

(a) If the person last entitled to the monthly income benefit is the married spouse of the Safety Member, to such spouse;
(b) Otherwise, to the surviving children of the Safety Member, share and share alike, if there be such;
(c) Otherwise, to the estate of the person last entitled to receive the monthly income benefit.

No monthly income benefit shall be paid under this Section to a surviving spouse unless such spouse was married to the Safety Member prior to the Safety Member sustaining the injury or contracting the disease resulting in the Safety Member's death. If the Safety Member does not have a surviving spouse nor any children under age eighteen (18) at the time of death, no allowance shall be payable under this Section. (9-22-73)

Section 7.03.10: Safety Member Death Benefit Where Death Occurs Before Retirement But After Qualification for Retirement – Election By Spouse. The surviving spouse of a Safety Member who has attained the minimum age for service retirement applicable to him or her in the Safety Member's last County Employment preceding death and who is credited with five or more years of Pension Trust service credit, and who is eligible to receive the benefit payable pursuant to Section 7.03: Safety Member Death Benefit - Death of Safety Member Before Retirement, may elect to receive instead a death benefit that is equal to the amount the Safety Member would have received if the Safety Member had been retired from service on the date of death and had

elected to receive the allowance set forth in Section 13.03: Optional Settlement 2 of the Retirement Plan. (12-17-2002)

Section 7.04: Death Benefit Where Death Occurs After Retirement.

(a) Upon the death of a Retired Participant, a death benefit of $1,000.00 will be paid to the Retired Participant's named beneficiary or to the Retired Participant's estate if he or she has no beneficiary record on file with the Pension Trust.
(b) Upon the death of a Retired Participant, who had five years or more of Pension Trust service, and who retired under this Retirement Plan on or after September 22, 1973, one-half of the Retired Participant's unmodified service or disability retirement allowance, as it was at the Retired Participant's date of death, shall be continued throughout the life or until the remarriage of the Retired Participant's eligible surviving spouse. If there be no such eligible surviving spouse, or if the eligible surviving spouse dies or remarries before every child of such deceased Retired Participant attains the age of eighteen years, then the death benefit which the eligible surviving spouse would have received had the said surviving spouse lived and not remarried shall be paid to the child or children under said age, collectively, to continue until every such child dies or attains said age; provided, that no child should receive any death benefit after marrying or attaining the age of eighteen years. Should the said deceased Retired Participant leave no eligible surviving spouse and no children under the age of eighteen years, but leave a parent or parents who were dependent for support upon the said retired Participant at the time of the Retired Participant's death, the said parents shall collectively receive a monthly death benefit equal to that which an eligible surviving spouse otherwise would have received, during such dependency. If at the effective date of said retirement, said Retired Participant has no such eligible surviving spouse, children or dependent parents, who would so qualify, no monthly death benefit shall be paid under this Section 7.04(b).

No death benefit , however, shall be paid under this Section 7.04(b) to a surviving spouse unless the said surviving spouse was married to the said Retired Participant at least one year prior to the Retired Participant's retirement. (9-22-73)(3-17-87)

Section 7.05: Benefits Payable to Surviving Spouse. Notwithstanding any other provision of this Article 7,the death benefits payable to a Surviving Spouse pursuant to Section 7.02, Section 7.02.10, Section 7.03, Section 7.03.10, or Section 7.04 shall be paid as follows:

(a) Any Surviving Spouse who is receiving said death benefit and remarries on or after September 12, 2000, shall continue to receive the said death benefit without reduction.
(b) The death benefit provided pursuant to Section 7.02, Section 7.03, or Section 7.04, paid to the Surviving Spouse of any deceased Member or Retired Participant, which death benefit has been reduced or discontinued as a result of the remarriage of the Surviving Spouse shall be restored on the effective date of this Section, or the first of the month following receipt by the Pension Trust of a written application from the Surviving Spouse for restoration of the death benefit, whichever is later.
(c) The amount of the death benefit payable shall be determined as though the death benefit had never been reduced or discontinued because of remarriage, and shall not be payable for the period between the date of reduction or discontinuance and the effective date of resumption.

(d) The Pension Trust has no duty to identify, locate, or notify a spouse who previously had his or her death benefit reduced or discontinued because of remarriage. (12-17-2002)

ARTICLE 8: MEMBERS

Section 8.01: Member. "Member" means a County Employee or an Elected Officer of the County who is eligible under Article 3 hereof to make contributions to the Trust pursuant to Article 5 hereof and is participating in the Trust pursuant to Article 4 hereof. "Member" shall include "Miscellaneous Member", and "Safety Member" and "Probation Officer Member".(12-11-90)

Section 8.02: Sworn Safety Member. "Sworn Safety Member" shall mean only:

(a) the Sheriff-Coroner of the County (only for persons holding this elective County office on or after July 24, 1988), and
(b) those County Employees whose principal duties consist of active law enforcement and who are employed in the following civil service classifications:

(1) Sheriff's Chief Deputy,
(2) Sheriff's Commander,
(3) Sergeant,
(4) Sheriff's Senior Deputy
(5) Deputy Sheriff,
(6) Undersheriff.

Sworn Safety Member shall not mean, nor shall it include, any County Employee in the civil service classifications of Sheriff's Cadet, Sheriff's Forensic Specialist, Crime Prevention Specialist, Sheriff's Property Officer, Sheriff's Dispatcher, Sheriff's Senior Dispatcher, or Sheriff's Dispatcher Supervisor. or Sheriff's Property Officer.
(4-11-77) (11-17-80) (1-8-85) (7-05-88) (03-07-06) (08-23-2011)

Section 8.02.1: Non-Sworn Safety Member: Non-Sworn Safety Member shall mean only those County Employees whose principal duties consist of active law enforcement and who are employed in the following civil service classifications:

(1) Sheriff's Correctional Lieutenant,
(2) Sheriff's Senior Correctional Deputy,
(3) Sheriff's Correctional Deputy,
(4) Sheriff's Correctional Sergeant,
(5) District Attorney Investigator I, II and III,
(6) Chief District Attorney Investigator

Non-Sworn Safety Member shall not mean, nor shall it include, any County Employee in the civil service classifications of Sheriff's Cadet, Sheriff's Forensic Specialist, Crime Prevention Specialist, Sheriff's Property Officer, Sheriff's Dispatcher, Sheriff's Senior Dispatcher, or Sheriff's Dispatcher Supervisor. (08-23-2011)

Section 8.02.2 Safety Member Fire Suppression Reserve: Safety Member Fire Suppression Reserve shall mean only those Reserve Participants whose principal duties consisted of active fire suppression and who were employed by the County of San Luis Obispo in the following positions and who have left their accumulated Contributions on deposit:

(1) Fire Chief,
(2) Assistant Fire Chief,
(3) Fire Captain,
(4) Fire Engineer, and
(5) Fireman (08-23-2011)

Section 8.03: Miscellaneous Member. "Miscellaneous Member" means all Members of the Retirement Plan except Safety Members or Probation Officer Members. (4-11-77) (7-05-88) (12-11-90)

Section 8.04: Probation Officer Member.

(a) Probation Officer Member shall mean only those County Employees who are employed in the following civil service classifications:

(1) Chief Probation Officer
(2) Deputy Chief Probation Officer
(3) Probation Division Manager
(4) Deputy Probation Officer I, II and III.
(5) Juvenile Services Officer I, II and III.
(6) Supervising Deputy Probation Officer
(7) Supervising Juvenile Services Officer (3-18-97) (3-07-2000) (12-17-2002)

(b) Members who were employed in those civil service classifications set forth in (1),(2),(3) or (4) of subparagraph (a) of this Section 8.04 prior to December 23, 1990, shall be classified as Probation Officer Members for all service rendered on or after December 23, 1990. Service rendered by said Probation Officer Members prior to December 23, 1990, shall continue to be classified as Miscellaneous Member Service for the purpose of Article 6 of the Plan, except as to any of said Probation Officer Members who exercise the election set forth in Section 2.15 of the Plan.(3-18-97)

(c) Any Member who was employed in any of the civil service classifications set forth in (1),(2),(3) or (4) of subparagraph (a) of this Section 8.04 on or before December 22, 1990, may elect, within ninety days of the effective date of this Section, to remain subject to the miscellaneous service retirement benefit and contribution rate by filing an irrevocable notice with the Board of Trustees. Any Member who so elects, shall be classified as a Miscellaneous Member and all references herein to Probation Officer Member shall not apply to said Miscellaneous Member. (9-22-73) (8-8-83) (11-7-89) (12-11-90) (3-18-97)

(d) A Member employed in the civil service classification set forth in (5) of subparagraph (a) of this Section 8.04 shall have the right to convert to Probation Officer Member service credit any Pension Trust Service Credit earned by said Member while employed in the civil service classifications set forth on subparagraph (a) (5) of this Section 8.04. Such election to convert said service credit and contributions required

thereon as a result of said election shall be made prior to the Member's effective date of retirement. (3-18-97)

ARTICLE 9: ELIGIBILITY FOR SERVICE RETIREMENT ALLOWANCE

Section 9.01: Miscellaneous Member. Normal Retirement Age for Miscellaneous Members is age 60.

(a) A Miscellaneous Member who commenced his or her most recent period of membership after January 1, 1974 is eligible to receive a Service Retirement Allowance upon attaining age 50 if he or she has five years of Pension Trust service credit.
(b) A Miscellaneous Member who commenced his or her most recent period of membership prior to January 1, 1974 is eligible to receive a Service Retirement Allowance upon attaining age 50, if he or she has at least $500.00 of accumulated normal contributions or 20 years of Pension Trust service credit.
(1-1-74)(8-8-83)(11-7-89)(10-27-92)

Section 9.02: Safety Member. Normal Retirement Age for Safety Members is age 55, or such higher age as would enable the Safety Member to complete 20 years of Pension Trust service credit.

(a) A Safety Member who commenced his or her most recent period of membership after January 1, 1974, is eligible to receive a Service Retirement Allowance upon attaining age 50 if he or she has five years of Pension Trust service credit.
(b) A Safety Member who commenced his or her most recent period of membership prior to January 1, 1974, is eligible to receive a Service Retirement Allowance upon attaining age 50 if he or she has at least $500.00 of accumulated normal contributions or 20 years of Pension Trust service credit.

Section 9.03: Probation Officer Member. Normal Retirement Age for Probation Officer Members is age 55. A Probation Officer Member is eligible to receive a Service Retirement Allowance upon attaining age 50 if he or she has five years of Pension Trust service credit.(12-11-90)

ARTICLE 10: DISABILITY RETIREMENT ALLOWANCE

Section 10.01: Eligibility for Disability Retirement Allowance. A Member who becomes permanently physically or mentally disabled through illness or injury to the extent that he or she is incapable of performing his or her duties and remains so, may be eligible to receive a Disability Retirement Allowance. The determination of the Member's disability will vest with the Board of Pension Trustees, and they will make their determination based upon medical evidence. All applications for a Disability Retirement Allowance shall be submitted, processed, considered and granted or denied in accordance with Appendix E hereto.(3-15-76)

Section 10.02: Ordinary Disability Retirement Allowance.

(a) To be eligible for an Ordinary Disability Retirement Allowance, a Member must be less than 65 years of age and;

(1) For a Member who commenced his or her most recent period of membership after January 1, 1974, the Member must have Pension Trust service credit of five years or more as of his or her effective retirement date.
(2) For a Member who commenced his or her most recent period of membership prior to January 1, 1974, the Member must have at least $500.00 of accumulated normal contributions as of his or her effective retirement date; or

(b) Upon retirement for ordinary disability:

(1) A Member having from 10 to 22.222 years of retirement service credit shall receive a monthly Ordinary Disability Retirement Allowance amounting to one third of the Member's final compensation for the remainder of the Member's disability.
(2) A Member with less than 10 years or more than 22.222 years of Pension Trust credit shall receive a monthly Ordinary Disability Retirement Allowance amounting to one and one-half percent (1.5 %) of final compensation for each year of Pension Trust service credit for the remainder of the Member's disability.

However, if a disabled Member is also eligible for payment of a Service Retirement Allowance and the amount of that allowance is more than the Ordinary Disability Retirement Allowance, the larger amount shall be payable. (6-10-75)

Section 10.03: Limitation of Ordinary Disability Allowance. In no event will the Ordinary Disability Retirement Allowance of a Member 60 years of age or older exceed the amount of a normal Service Retirement Allowance. And in no event will the Ordinary Disability Retirement Allowance of a Member less than 60 years of age exceed the amount of a normal Service Retirement Allowance, calculated by utilizing the Final Compensation to the Effective Date of Retirement and based on the assumption the Member was continued in employment and retired at age 60.(06-10-75)

Section 10.04: Industrial Disability. If a Safety Member or a Probation Officer Member is determined to be disabled pursuant to Section 10.01 of this Plan, and if the disability is found by the Board of Trustees to be Service-Connected, then the Safety Member or the Probation Officer Member is eligible for an Industrial Disability Retirement Allowance.

(a) **Bargaining Unit 06.** A Safety Member employed in Bargaining Unit 06 who has been determined to be eligible for an Industrial Disability Retirement Allowance shall receive an allowance equal to fifty percent of his or her final compensation, less the amount of any disability pension, payment or allowance the Safety Member is entitled to receive under the Federal Social Security Law; provided however, that the amount of the Industrial Disability Retirement Allowance payable by the Trust under this Section 10.04, shall not be less than the Ordinary Disability Retirement Allowance provided under Section 10.02, as limited by Section 10.03, of this Plan. (81-2) (83-3) (8-3-79) (06-28-2005)
(b) **Bargaining Unit 07, 10, 15 or16**. Effective July 1, 2004 and thereafter a Safety Member employed in Bargaining Unit 07,10,15 or16 who has been determined to be

eligible for an Industrial Disability Retirement Allowance shall receive an allowance equal to fifty percent of his or her final compensation. (81-2) (83-3) (8-3-79) (04-20-2004)

(c) **Bargaining Unit 03 or 14.** Effective July 3, 2005 and thereafter a Safety Member employed in Bargaining Unit 03 or 14 who has been determined to be eligible for an Industrial Disability Retirement Allowance shall receive an allowance equal to fifty percent of his or her final compensation. (06-28-2005)

(d) **Bargaining Unit 06.** Effective September 11, 2005 and thereafter a Safety Member employed in Bargaining Unit 06 who has been determined to be eligible for an Industrial Disability Retirement Allowance shall receive an allowance equal to fifty percent of his or her final compensation. (09-13-2005)

(e) **Bargaining Unit 31 or 32.** Effective August 27, 2006 and thereafter a Probation Officer Member employed in Bargaining Unit 31 or 32 who has been determined to be eligible for an Industrial Disability Retirement Allowance shall receive an allowance equal to fifty percent of his or her final compensation. (08-22-2006)

(f) **Probation Officer Members Employed in Bargaining Unit 07, 08 or 09.** Effective September 24, 2006 and thereafter a Probation Officer Member employed in Bargaining Unit 07,08 or 09 who has been determined to be eligible for an Industrial Disability Retirement Allowance shall receive an allowance equal to fifty percent of his or her final compensation. (09-19-2006)

Section 10.05: Misconduct of Employee. If the Board of Trustees finds that the disability or claimed disability of a Member is caused by the intemperate or illegal use of controlled substances, willful misconduct, commission of a felony, or intentionally self-inflicted injury on the part of the Member, the Member shall not be entitled to a Disability Retirement Allowance, Industrial or Ordinary; such conduct of a Member shall, however, not affect the Member's right to any other right or benefit provided for Members under this Retirement Plan.(8-3-79)

Section 10.06: Transfer of Employee In Lieu of Disability Retirement.

(a) If the Trustees find a Member to be disabled within the meaning of this Article 10, and the Trustees further find, on medical advice, that the Member is capable of performing other duties as a County Employee, the Member shall not be eligible for any disability retirement allowance if any competent authority of the County of San Luis Obispo, in accordance with Section 12.03 of the San Luis Obispo Civil Service Rules or Merit System Procedure appoints said Member as a County Employee to a position in a new classification or department with duties within the Member's capacity to perform with his or her disability. If this new position returns to the Member compensation less than that earnable by a person currently holding the position from which the Member was disabled, the Trustees, in lieu of a disability retirement allowance, shall pay the Member the difference in such compensation until the compensation of the new position equals or exceeds the compensation earnable by a person currently holding the position which the Member held at the time the Member was disabled. The amount paid by the Trustees in lieu of a disability retirement allowance pursuant to this Section 10.06 shall not exceed the amount to which the Member would otherwise be entitled as a disability retirement allowance.

(b) If a new position by transfer cannot be arranged at the time of eligibility for disability retirement allowance, such disability retirement allowance to which the Member is entitled under this Article shall be paid until such time as a new position is available.

(c) If a disability retirement allowance is paid and the Member later is transferred to such a new position, the period while the Member is receiving a disability retirement allowance shall not be considered as breaking the continuity of service a County Employee and the Member's rate of contribution shall be based on the same age as it was at the date of disability. The Member's accumulated contributions shall be the same as at the date the Member's entitlement to a disability retirement allowance began less the amount charged to the Member's accumulated normal contributions.
(d) If the Member later retires, for disability or for service, after working in the new position, the Member's compensation, as that term is defined in Section 1.14 of this Plan, shall be deemed to be the total of the compensation received by the Member in the new position plus any amount paid by the Trustees pursuant to this Section in lieu of a disability retirement allowance.
(e) If after being transferred, the Member ceases to be a County Employee for any reason other than the death of the employee, retirement for service, retirement for disability, or for misconduct as defined in Section 10.05 hereof, the Member shall become entitled to receive a disability retirement allowance equal to that payable had there been no transfer. Such disability retirement allowance shall be payable from the date the Member cease to be a County Employee and the Member shall not be entitled to receive any disability retirement allowance for any time the Member was working as a County Employee in the new position to which the Member was transferred.(8-3-79)

Section 10.07: Independent Discretion of the Board of Pension Trustees. In determining eligibility for either an Ordinary Disability Retirement Allowance or an Industrial Disability Retirement Allowance, the Board of Pension Trustees shall be guided solely by their independent discretion, based upon the competent evidence received pursuant to the Rules of Disability Retirement Hearings, constituting Exhibit "E" to this Retirement Plan. No finding, decision, stipulation of fact or law, act or omission of any other state or County official, department, agency, board commission, entity or employee shall bind said Board of Trustees in the exercise of their independent discretion.(3-5-80)

ARTICLE 11: REINSTATEMENT FROM RETIREMENT

Section 11.01: Reinstatement. A Retired Participant may be reinstated from retirement by the Board of Trustees, 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 11.02: 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.(11-7-89)

Section 11.03: Disposition of Retirement Allowance on Reinstatement. When a Retired Participant is reinstated from retirement under Section 11.02, his or her retirement allowance shall be canceled forthwith, and he or she shall become a 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. (04-20-2004)

Section 11.04: 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 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 11.05: Disposition of Retirement Allowance on Reinstatement from Disability Retirement. If a recipient of a Disability Retirement Allowance is reinstated from retirement, his or her Disability Retirement Allowance shall be canceled and he or she shall immediately become a 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 in the same manner as though he or she had never been retired for disability. (11-7-89)

Section 11.06: Accrual of Retirement Allowance after Reinstatement. When a Retired Participant is reinstated from retirement under Section 11.02, 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 6; and, unless Article 6 specifically provides otherwise, his or her Retirement Allowance shall be determined in accordance with Article 6.07 (b). (04-20-2004)

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 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.

(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)

ARTICLE 13: OPTIONS AVAILABLE AFTER RETIREMENT

Section 13.01: Election of Options. A Member or Reserve Participant who is eligible for retirement under this Plan may elect to have the actuarial equivalent of his or her retirement allowance, as computed in accordance with Article 6 or Article 10 of this Plan, applied to a lesser retirement allowance, in accordance with one of the optional settlements specified in this Article 13, in lieu of the retirement provided for in said Article 6 or said Article 10. Such election shall be made prior to the making of the first payment on account of any retirement allowance. Such election shall become irrevocable as of the date of the first payment on account of any retirement allowance except as provided for in Section 13.07.

The foregoing notwithstanding, if the Member or Reserve Participant who is eligible for retirement under this Plan has any eligible surviving spouse, child or dependent parent as set forth in Section 7.04(b) hereof, then only one-half of the applicable retirement allowance payable under Article 6 or Article 10 of this Plan shall be eligible for and subject to actuarial reduction under the optional settlements specified in this Article 13, and only one-half of the accumulated normal contributions of the Member or Reserve Participant shall be subject to return under Optional Settlement No. 1.(9-22-73)

Section 13.02: Optional Settlement No. 1 consists of the right to have an actuarially-reduced retirement allowance paid to the Retired Participant until his or her death and if the Retired Participant dies before he or she receives in annuity payments the amount of his or her accumulated contributions at retirement, to have the balance of said accumulated contributions remaining as of the date of death of the Retired Participant paid to the Retired Participant's beneficiary or estate.

Section 13.03: Optional Settlement No. 2 consists of the right to have an actuarially-reduced retirement allowance paid to the Retired Participant until his or her death and thereafter the service retirement allowance payable at the Retired Participant's death shall continue during the life of his or her beneficiary. The amount of the said retirement allowance received by the beneficiary after the death of the Retired Participant shall be increased in the same manner and at same time that the service retirement allowances for all Retired Participants are increased pursuant to Article 19 of this Retirement Plan.(3-17-87)

Section 13.04: Optional Settlement No. 3 consists of the right to have an actuarially-reduced retirement allowance paid to the Retired Participant until his or her death and thereafter one-half (1/2) of such retirement allowance payable at the Retired Participant's death shall be paid during the life of his or her beneficiary. The amount of the said retirement allowance received by the beneficiary after the death of the Retired Participant shall be increased in the same manner and at same time that the retirement allowances for all Retired Participants are increased pursuant to Article 19 of this Retirement Plan. (3-17-87)

Section 13.05: Optional Settlement No. 4 consists of such other benefits as are the actuarial equivalent of a Member's or Reserve Participant's retirement allowance computed in accordance with Article 6 of this Plan, that the Member or Retired Participant may select, subject to the

approval of the Board of Trustees. However, the actuarial equivalent of benefits under this optional settlement payable to the Member's or Reserve Participant's beneficiary shall not exceed the actuarial equivalent of the benefits which would be payable to that beneficiary if the Member or Reserve Participant had elected Optional Settlement No. 2.

Section 13.06: Modification to Coordinate Retired Participant's Retirement Allowance with Estimated Benefits Receivable from Federal Social Security System.

(a) A Member or Reserve Participant who retires for service prior to the age of becoming eligible for retirement payments under the Federal Social Security System may elect to have that portion of his or her service retirement allowance which is payable to him or her during his or her life only, increased prior to such eligible age and reduced after such age by amounts which have equivalent actuarial values, provided the subsequent decrease in his or her service retirement allowance does not exceed the pension portion of his service retirement allowance.

(b) If a Retired Participant who has elected the provisions under subsection (a) of this Section 13.06 dies leaving a beneficiary entitled to an allowance, the beneficiary's allowance shall be the same as the beneficiary would have received had the Member not elected the provision under said subsection (a).(2-7-72)

Section 13.07: Actuarial Equivalent. Notwithstanding the provisions of Section 13.01 above, the monthly service retirement allowance payable, under any of the Optional Settlements above, to a Retired Participant who terminated employment at or after age of 65 years, shall be not less than the Optional Settlements service retirement allowance which would have been payable to the Retired Participant as of the date of termination of his or her County Employment.(2-7-72)

Section 13.08: Retired Participant Change of Beneficiary Designation.

(a) A Retired Participant who elected to receive an optional settlement pursuant to Section 13.03, 13.04 or 13.05 of this Retirement Plan may change the Retired Participant's Beneficiary designation so as to delete the original Beneficiary and substitute a new Beneficiary if one of the following occurs:

(1) The Beneficiary originally designated by the Retired Participant dies. Proof of the original Beneficiary's death shall be presented to the Pension Trust in the form of a certified copy of the death certificate of the original Beneficiary.

(2) The Beneficiary originally designated by the Retired Participant freely and knowingly waives all rights to any benefit provided by the Optional Settlement elected by the Retired Participant pursuant to Section 15.03 Waiver of Beneficiary Benefits.

(b) Upon fulfillment of either of the conditions set forth above in this Section, a Retired Participant may designate a new Beneficiary under the optional settlement formerly selected by the Retired Participant. If the Retired Participant designates a new Beneficiary pursuant to this Section, the retirement allowance being paid to the Retired Participant as of the date of the new Beneficiary designation shall be actuarially adjusted to account for the attained age of the Retired Participant and the attained age of the newly designated Beneficiary as of the date of the new Beneficiary designation. The actuarial adjustment to the Retired Participant's retirement allowance shall be determined as of the date that the new Beneficiary designation

becomes effective. The actuarially adjusted retirement allowance payable pursuant to this Section shall be paid to the Retired Participant until his or her death, and thereafter to the Retired Participant's designated new Beneficiary. Nothing in this Section shall be construed to permit a Retired Participant to designate more than one Beneficiary at any given time for benefits payable under Section 13.03, 13.04 or 13.05 of the Retirement Plan.

(c) If the Retired Participant does not elect to name a new beneficiary pursuant to this Section, no adjustment to the current benefit payable shall be made until such time as a new beneficiary designation is made pursuant to this Section.

ARTICLE 14: PROOF OF AGE

Proof of age satisfactory to the Board of Trustees shall be required of all Members, Reserve Participants, Retired Participants, and their respective spouses, surviving spouses, children, surviving children and beneficiaries. After the Pension Trust has been advised of a date of birth, no change in said date of birth shall be permitted without the consent of the Board of Trustees. The Board of Trustees may, at any time, investigating and correct the Pension Trust's record of the date of birth of any such person, if the Board of Trustees finds such date to be in error. Any such correction shall also result in appropriate actuarial adjustments, of retirement allowances, of benefits and of Member contributions.

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, any 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. (12-18-2012)

ARTICLE 16: ADMINISTRATION AND OPERATION

Section 16.01: Composition of Board of Trustees. The Pension Trust and the Retirement Plan shall be administered and operated by a Board of Trustees comprised of seven Trustees. The Board of Trustees shall consist of the County Treasurer, three Trustees appointed by the Board of Supervisors, and three Elected Trustees who are Members and who are elected by the Members under the rules set forth by the Board of Supervisors. Each Elected Trustee shall serve for a three year term and may be re-elected to succeeding three year terms. The terms of the Elected Trustees shall be staggered so that there will be, annually, an election for one of the Elected Trustee positions. A Trustee appointed by the Board of Supervisors shall serve at the pleasure of the Board of Supervisors.

In the event any Elected Trustee, for any reason, except in the case of a recall, is unable to continue to complete his or her term in office, the remaining Elected Trustees shall designate a Member as the successor to complete the unexpired term of such Elected Trustee.(9-21-70)

Section 16.02: Duties of Board of Trustees. The Board of Trustees shall administer and operate the Pension Trust and Retirement Plan and shall interpret, construe, and apply all provisions of the By-Laws and the Retirement Plan, and its decision with respect thereto shall be final. Its duties, among others shall include:

(a) It shall authorize the employment of such personnel as may be necessary for the operation of the Pension Trust and Retirement Plan including such legal, actuarial, accounting, auditing, investment and other professional services as it may deem appropriate.
(b) It shall be responsible for the filing and maintaining of personnel, financial, and other records necessary for operation of the Pension Trust and the Retirement Plan.
(c) It shall authorize the payment of retirement allowances and benefits under the Pension Trust and Retirement Plan.
(d) It shall approve mortality tables, interest rates, and all other actuarial factors to be used in determining the requirements of the Pension Trust and the Retirement Plan.
(e) It shall authorize the purchase, lease, or other acquisition of such other goods, services and property as are reasonably necessary to the operations of the Pension Trust and the Retirement Plan.
(f) It shall annually cause to be prepared and shall adopt a budget for the operation of the Pension Trust and the Retirement Plan.
(g) It shall administer and apply the provisions of any contract between the County and a local agency which contract is pursuant to Article 25 of this Retirement Plan.
(h) Section 16.02 (h) It shall have no power to, and shall not, authorize the Pension trust to act as surety for any person or entity, or as guarantor for the debt or obligations of any person or entity.(11-20-2007)
(i) Section 16.02 (i) It shall have no power to, and shall not, authorize the Pension Trust to indemnify any person or entity. (11-20-2007)

Section 16.03: Expenses of Administration and Operation. All expenses incurred in the administration and operation of the Pension Trust and the Retirement Plan, including legal, actuarial, and other professional fees and expenses, not paid by the County Employer, shall be paid from the Pension Trust Fund. (1-28-80) (01-08-2002)

Section 16.04: Actuarial Investigations. The Board of Trustees shall cause an actuarial investigation as to the experience of the Pension Trust under the Retirement Plan and valuation of the Pension Trust and Plan not more frequently than annually and not less frequent than every two years. The valuation shall be conducted under the supervision of an actuary and shall cover the mortality, service and compensation experience of the Members, Participants and beneficiaries, and shall evaluate the assets and liabilities of the Pension Trust. Upon the basis of the investigation, valuation, and recommendations of the actuaries, the Board of Trustees shall recommend to the Board of Supervisors such changes in the rates of interest, in the rates of contributions of Members, and in County and District appropriations as are necessary. No adjustment shall be included in the new rates for time prior to the effective date of the revision. (83-7) (83-8) (83-11)

Section 16.05: Appropriations.

(a) County and District appropriations as are found to be necessary are hereby made legal obligations of the County and Districts. Such appropriations shall be made at the rate of total Member's salaries that is recommended by the actuary so that sound actuarial funding of Pension Trust and the Retirement Plan is maintained. Said appropriations shall be determined by the County Treasurer and shall be made to the Pension Trust.
(b) County and District appropriations shall be made at the end of each pay period.

(c) Notwithstanding the provisions of Section 16.05(b), the Board of Trustees and the County may provide by written agreement that the County pay to the Pension Trust, in advance, one or more of the County appropriations to become due at the end of future pay periods. Not more than one year of such County appropriations shall be so paid in advance. The amount of any such advance appropriations shall be determined by the actuary employed for that purpose by the Board of Trustees. Said actuary shall calculate the amount of any such advance payment by County such that the amount of said advance payment is the actuarial equivalent of the amount that would have been appropriated by the County for each pay period which the County agrees to pay in advance. If the said advance payment by the County is only a partial payment of the County's estimated annual obligation, the County appropriations to the Pension Trust shall be made at the end of each pay period, or as otherwise specified in the agreement, until the total amount of the County's estimated annual obligation has been paid to the Pension Trust. County appropriations paid pursuant to this Section 16.05(c) shall be adjusted not less frequently than at the end of the County's fiscal year to reflect the actual appropriation required to be paid by the County for the pay periods in question.

Section 16.06: Excess Interest Earnings. If in any year there are interest earnings in excess of actuarial requirements, as determined by the Board of Trustees, with the advice of the actuaries, the Board of Trustees may direct that one-half of such excess earnings be used to increase benefits to Members or to reduce contributions by Members to the Pension Trust under the Retirement Plan. The remainder of such excess earnings may be applied by the Board of Trustees to reduce County appropriations. In determining whether any such one-half of excess earnings shall be used to increase benefits to Members, or, in the alternative, to reduce contributions by Members, the Board of Trustees shall give great weight to the opinions of the Elected Trustees in reaching such decision. (83-8) (83-9) (83-10)

Section 16.07: Compromise Agreements. In addition to any other authority herein contained, express or implied, the Board of Trustees shall have the express authority to enter compromise agreements, resolving disputed claims or applications for Plan allowances and/or benefits, provided the Board of Trustees, in the exercise of good faith and of reasonable prudence, discretion and intelligence, find that each such compromise agreement is in the best interests of the Pension Trust, and provided further that no such compromise agreement shall grant any Member, Participant, or beneficiary a settlement greater than the actuarial equivalent of his or her benefit or allowance, assuming said disputed claim or application for Plan allowance and/or benefits was resolved in favor of the Member, Participant, or beneficiary. Disputes relating to determination of the rights of Members or Reserve Participants shall not be subject to resolution by compromise agreement at any time prior to filing a written claim or application for the payment of Plan allowances and/or benefits.

Section 16.08: Subsidiary Entities. The Board of Trustees may, from time to time, establish and operate one or more subsidiary entities, corporations, title-holding corporations, or other limited liability organizations for purposes of investment of or the exploitation of any of the assets of the Pension Trust, provided that any such entity shall be wholly-owned by the Pension Trust and the Board of Trustees shall be the entire governing body of such entity.

ARTICLE 17: METHOD OF FUNDING

Section 17.01: Control and Investment of Monies. The Board of Trustees shall have control of and shall safely keep the monies of the Pension Trust and Retirement Plan. They shall invest and reinvest the monies in any manner authorized by Article XVI, Section 17 of the Constitution of the State of California, and any specific approvals required therein of the County Board of Supervisors as the "legislative body of the local agency" are hereby given. Investment counsel shall be employed by said Board of Trustees at their discretion. (5-21-79) (12-17-85)

Section 17.02: Annual Statement of Financial Condition. The Board of Trustees shall file with the office of the County Auditor, and with the Board of Supervisors, a copy of the audited financial statement required by Government Code Section 7504 (c) on or before thirty days after filing the same with the office of the State Controller. (5-21-79)

ARTICLE 18: MODIFICATION OR TERMINATION OF RETIREMENT PLAN

Section 18.01: Limited Effect of Retirement Plan Amendments. Once a retirement allowance has been established for a Retired Participant or a benefit for a beneficiary, no later amendment to the Retirement Plan will affect or change the retirement allowance or benefit unless the amendment specifically so provides. The foregoing notwithstanding, if any information used to compute and establish a retirement allowance or benefit under this Plan is later determined by the Pension Trust to be in error, such retirement allowance or benefit may be changed by the Board of Trustees to reflect the correction of the error(s).

Section 18.02: Retirement Plan Amendment or Termination. The Board of Supervisors reserves the right to amend or terminate the Retirement Plan or any part thereof, in such manner as it may determine; provided that no amendment or termination of the Plan or any part thereof shall permit any part of the Pension Trust funds to revert to or be recoverable by the County or to be used for, or diverted to, purposes other than for the exclusive benefit of Members and Participants of the Plan, vested Members and Participants of the Plan and beneficiaries receiving benefits, except such funds, if any, as may remain at the termination of the Plan after satisfaction of all liabilities with respect to Members, Participants, vested Members and Participants and beneficiaries under the Plan, and are due to erroneous actuarial calculations; and provided further that no amendment shall retroactively reduce the benefits of any Member or Participant or beneficiary that have been accrued under the Plan to the date of the amendment. A Member's right to his or her Service Retirement Allowance shall become non-forfeitable on (a) attainment of a Member's Normal Retirement Age under Section 9.01, 9.02, or 9.03 (as applicable), provided the Member has at least five years of Pension Trust service credit, or (b) termination of the Plan."(12-11-90)(07-12-11)(07-24-12)

ARTICLE 19: COST OF LIVING

Section 19.01: Cost of Living Adjustment - 1972 to 1974. Commencing with calendar year 1972, the Board Trustees shall before April 1 of each year determine whether there has been an increase or decrease in the cost of living as provided in this section. Every retirement allowance, optional settlement allowance, or monthly death allowance payable to or on account of any Member or Participant, who retires or dies or who has retired or died as of or prior to the previous January 1 shall, as of April 1st of each year, be increased or decreased by a percentage of the total allowance then being received found by the Board of Trustees to approximate, to the nearest one-tenth percent, the percentage of annual increase or decrease in the cost of living as of January 1st of each year as shown by the then current Bureau of Labor Statistics Consumers Price index using an average of the Los Angeles - Long Beach and San Francisco - Oakland area cost of living indices - all items - annual average, but such change shall not exceed 2 percent per year; however, the amount of any cost-of-living increase or decrease in any year which is not met by the maximum annual change of 2 percent in allowances shall be accumulated to be met by increases or decreases in allowances in future years; except that no decrease shall reduce the allowance below the amount being received by the Member or Participant or his or her beneficiary on the effective date of the allowance or January 1, 1972, whichever is later.(10-1-71)

Section 19.02: Cost of Living Adjustment - 1974 and thereafter. Commencing with the determination to be made by the Board of Trustees effective April 1, 1974, and for each such determination thereafter, the maximum annual change set forth above in Section 19.01 shall be 3 percent per year, instead of 2 percent per year. In all other respects, the provisions of Section 19.01 shall remain unchanged.(9-22-73)

Section 19.03: Funding of Increases in Allowances. Such increases in monthly retirement allowances and in monthly survivorship allowances as shall become payable under and pursuant to the provisions of this Article 19, shall be funded as follows:

(a) Special Fund. A new special fund within the Pension Trust is hereby created, such special fund to be known and designated as the "Cost of Living Reserve Fund". All monies transferred, paid into, earned by and credited to said fund shall be used to pay such increases in the above mentioned allowances as shall become payable under the pursuant to the provisions of this Article 19.

(b) County Employer Contributions. For each month, respectively, from the after the first day of October, 1971, the County Employer shall contribute to the above mentioned Cost of Living Reserve Fund at the percentage of total members' salaries that is recommended by the actuary.(10-1-71) (01-08-2002)

Section 19.04: Investment of Funds. The Board of Trustees is hereby authorized to invest any or all monies in the Cost-of-Living Fund, subject to the same conditions as are applicable to its investment of other monies of this Pension Trust and Retirement Plan. Earnings or losses from said investments shall be credited or debited to the Cost-of-Living Fund. (10-1-71)

Section 19.05: 1987 Ad Hoc Cost-of-Living Adjustment. In addition to the increase in allowance authorized by and granted pursuant to Sections 19.01 and 19.02 of this Retirement Plan, and notwithstanding the limitation on such increases imposed by said Sections 19.01 and 19.02, the monthly allowance payable to a Retired Participant who retired or died prior to January 2, 1985, or to the beneficiary thereof shall be increased by the percentage set forth

opposite the period in the following table during which retirement became effective or death occurred:

Period During Which Retirement Or Death Occurred:	Percentage:
On or Before January 1, 1983	4%
12 Months Ending January 1, 1984	2%
12 Months Ending January 1, 1985	1%

The percentage shall be applied to the total allowance on January 1, 1986 and the allowance as so increased shall be paid thereafter and until the first day of April, 1987. Commencing April 1, 1987, the base allowance shall be the allowance as so increased less any cost of living adjustments granted pursuant to Sections 19.01 and 19.02.

Section 19.06: 1988 Ad Hoc Cost-of-Living Adjustment. In addition to the increase in allowance authorized by and granted pursuant to Sections 19.01 and 19.02 of this Retirement Plan, and notwithstanding the limitation on such increases imposed by said Sections 19.01 and 19.02 the monthly allowance payable to a Retired Participant who retired or died prior to January 2, 1986, or to the beneficiary thereof, shall be increased by the percentage set forth opposite the period in the following table during which retirement became effective or death occurred:

PERIOD DURING WHICH RETIREMENT BECAME EFFECTIVE OR DEATH OCCURRED:	PERCENTAGE
ON OR BEFORE JANUARY 1, 1982	10%
12 MONTHS ENDED JANUARY 1, 1983	7%
12 MONTHS ENDED JANUARY 1, 1984	4%
12 MONTHS ENDED JANUARY 1, 1985	4%
12 MONTHS ENDED JANUARY 1, 1986	2%

The percentage shall be applied to the total allowance payable on January 1, 1989 and the allowance as so increased shall be paid thereafter and until the first day of April, 1989. Commencing April 1, 1989, the base allowance shall be the allowance as so increased less any cost-of-living adjustments granted pursuant to Section 19.01. (12-13-88)

Section 19.07: 1990 Ad Hoc Cost-of-Living Adjustment. In addition to the increase in allowance authorized by and granted pursuant to Sections 19.01 and 19.02 of this Retirement Plan, and notwithstanding the limitation on such increases imposed by said Sections 19.01 and 19.02 the monthly allowance payable to a Retired Participant who retired or died prior to January 2, 1979, or to the beneficiary thereof, shall be increased by the percentage set forth opposite the period in the following table during which retirement became effective or death occurred:

PERIOD DURING WHICH RETIREMENT BECAME EFFECTIVE OR DEATH OCCURRED	PERCENTAGE
ON OR BEFORE JANUARY 1, 1972	28.6%
12 MONTHS ENDED JANUARY 1, 1973	26.9%
12 MONTHS ENDED JANUARY 1, 1974	25.6%
12 MONTHS ENDED JANUARY 1, 1975	22.8%
12 MONTHS ENDED JANUARY 1, 1976	15.8%
12 MONTHS ENDED JANUARY 1, 1977	8.4%
12 MONTHS ENDED JANUARY 1, 1978	5.3%
12 MONTHS ENDED JANUARY 1, 1979	0.3%

The percentage shall be applied to the total allowance payable on April 1, 1991 and the allowance as so increased shall be paid thereafter and until the first day of April, 1992. Commencing April 1, 1992, the base allowance shall be the allowance as so increased less any cost-of-living adjustments granted pursuant to Section 19.01. (11-13-90)

ARTICLE 20: RECIPROCAL BENEFITS

Section 20.01: Purpose. The purpose of this Article is to extend to former and future Members or Reserve Participants of this Pension Trust who immediately prior to or immediately after their employment with the County Employer are members of other public agency retirement systems (hereinafter "reciprocal system") which adopt similar reciprocal provisions into their retirement ordinances, laws or plans, pursuant to Sections 20042, 20043, 31840.2, 45310.5 and/or 53222 of the Government Code, and who by contract agree to extend the benefits thereof to Members or Reserve Participants of this Pension Trust, the hereinafter specified rights in this Retirement Plan, provided that any such Member or Reserve Participant of this Pension Trust:

(a) becomes a County Employee within six months after terminating his or her employment with the reciprocal system or,
(b) enters into employment with the reciprocal system within six months after termination of his or her status as a County Employee. (01-08-2002)

Section 20.02: Election of Reciprocal Benefits. Notwithstanding any other provisions of this Retirement Plan or a reciprocal system plan with respect to the matter of vesting, a Member whose movement between this Pension Trust and a reciprocal system occurs as hereinabove specified shall have the right to leave his or her accumulated contributions and interest accrued thereon on deposit with the Pension Trust irrespective of the amount of such contributions on deposit and irrespective of the length of service credited to said Member.

Section 20.03: Rate of Contribution. The age of entry for an eligible person entering this Pension Trust from a reciprocal system for purposes of fixing his or her Member contribution rate under this Pension Trust shall be his or her age at the time of entry into said reciprocal system.

Section 20.04: Computation of Final Compensation. The average monthly salary during any period of service as a Member of a reciprocal system shall be considered to be the Compensation Earnable by a Member of this Pension Trust and Retirement Plan for purposes of computing

final compensation under this Retirement Plan for such Member, provided said Member retires concurrently under both systems, and provided further that said Member is credited by the reciprocal system with such period of service under said reciprocal system at the time of said concurrent retirement.

Section 20.05: Minimum Service Requirements. Solely for purposes of meeting minimum service requirements for benefits and retirement allowances under this Pension Trust and Retirement Plan, service under this Pension Trust shall also include service rendered as an officer or employee of a reciprocal system if said Member is credited by the reciprocal system with such period of service under said reciprocal system.

Section 20.06: Coordination of Death Benefits. Notwithstanding the provisions of Article 7 of this Retirement Plan, the death benefit under this Pension Trust and Retirement Plan for the death of a Reserve Participant of this Pension Trust occurring while the Reserve Participant is a Member of a reciprocal system shall not exceed an amount which, when added to the death benefit payable for the said Reserve Participant by the reciprocal system, equals the maximum death benefit payable under that system; provided, however, that the death benefit payable under this Section 20.05 shall at least equal the amount of said Reserve Participant's Accumulated Contributions and interest accrued in this Pension Trust; provided further, however, when the Reserve Participant's death is determined by the reciprocal system to be the result of disease or injury arising out of and in the course of the Reserve Participant's employment as a Member of said reciprocal system, the death benefit payable under this section shall consist solely of the Reserve Participant's Accumulated Contributions and any interest accrued thereon.

Section 20.07: Coordination of Disability Benefits. A Reserve Participant shall be retired for disability and receive a retirement allowance from this Pension Trust based on the service credited to him or her by this Pension Trust and Retirement Plan as of the effective date of disability retirement of the Reserve Participant from the reciprocal system. Such disability retirement allowance from this Pension Trust shall be paid only during the period in which said Reserve Participant receives a disability retirement under a reciprocal system. The disability retirement allowance paid by this Pension Trust shall not exceed an amount which, when added to the allowance paid under the reciprocal system, equals the allowance which would have been paid by the reciprocal system for a non-service-connected disability from the reciprocal system if all of said Reserve Participant's service had been credited under the reciprocal system; and, provided further, that such disability retirement allowance from this Pension Trust shall not be less than an annuity which is the actuarial equivalent of said Reserve Participant's accumulated contributions in this Pension Trust, whether or not the disability is determined by the reciprocal system to be service-connected pursuant to the provisions of the reciprocal system.

Section 20.08: Scope of Coverage. The provisions of this Plan Article 20 shall apply only to County Employees and County Elected Officers who:

(a) terminate County employment and enter into employment with a reciprocal system within six months of said termination; or
(b) terminate employment with a reciprocal system and **enter into** employment with the County as a County Employee or a County Elected Officer within six months of said termination,

after the effective date of the agreement by which reciprocity between this Pension Trust and the applicable reciprocal plan was established; provided however, that the provisions of this

Retirement Plan relating to computation of final compensation under this Retirement Plan shall apply to any otherwise qualified Member if such provisions would have applied had such termination and entry into employment occurred after the effective date of the said agreement by which reciprocity was established.

Section 20.09: Exchange of Information. The Board of Pension Trustees shall, on the request of a reciprocal system, supply all available information and data necessary for administration of such reciprocal system as it is affected by membership in and service credited under this Plan.

Section 20.10: Miscellaneous. This Plan shall be modified as necessary to conform to amendments to the Public Employees' Retirement Law or the County Employees' Retirement Law of 1937, as provided in Section 20042, Government Code. Interpretations of the provisions contained in this Article 20 shall be made with reference to interpretations that have been made relative to the Public Employees' Retirement System - 1937 Act County Employees' Retirement reciprocal provisions upon which they are based.

ARTICLE 21: MINIMUM DISTRIBUTION RULES

Section 21.01: Commencement. A Member's or Reserve Participant's retirement allowance and/or benefits will commence no later than April 1 of the calendar year following the year in which the Member or Reserve Participant reaches age 70-1/2 or retires, whichever is later. However, if the amount of the distribution required to be made on such date cannot be ascertained (despite diligent efforts to do so) or if it is not possible to make the distribution because the Board of Trustees cannot locate the Member Reserve Participant (after having made reasonable efforts to do so), the distribution shall be made no later than sixty days after the earliest date on which the amount of such distribution can be ascertained or the date on which the Member or Reserve Participant is located (as the case may be). (11-7-89)

Section 21.02: Death While Receiving Benefits. On the death of a Retired Participant who has begun to receive a retirement allowance, any remaining distributions required under the provisions of this retirement Plan shall be made at least as rapidly as under the method of distribution in effect as of the date of death. (11-7-89)

Section 21.03: Death Prior to Receipt of Benefit. On the death of a Retired Participant who has not yet begun to receive a retirement allowance, all benefits attributable to said Retired Participant must be distributed within 5 years except for:

(a) any portion of the Retired Participant's retirement allowance or other benefit which is payable to (or for the benefit of) a designated beneficiary, over a period not exceeding the life or life expectancy of the beneficiary, and which commences within one year of the Retired Participant's death, and
(b) any portion of the Retired Participant's retirement allowance or benefit which is payable to the Retired Participant's surviving spouse over a period not exceeding the life or life expectancy of the spouse, and which commences no later than December 31 of the year the Retired Participant would have attained age 70-1/2.

Section 21.04: Compliance with Internal Revenue Code. Notwithstanding any other provision of this Plan to the contrary, the Plan will pay all benefits in accordance with a good faith

interpretation of Section 401(a)(9) of the Internal Revenue Code as applicable to a governmental plan within the meaning of Section 414(d) of the Internal Revenue Code.

ARTICLE 22: BENEFIT LIMITATIONS PURSUANT TO THE UNITED STATES INTERNAL REVENUE CODE

Notwithstanding any other provision of this Retirement Plan, any benefit or allowance payable pursuant to the provisions of this Plan shall in no event exceed the limitation imposed by Section 415 of the Internal Revenue Code of 1986 as amended. The cost-of-living adjustments under Section 415(d) of the Internal Revenue Code to limits under Section 415(b) of the Internal Revenue Code are hereby incorporated by reference as provided in Treasury Regulations, and shall continue to apply after a Member's severance from employment or annuity starting date. Pursuant to Treasury Regulations, in no event will the amount payable to a Member in any limitation year (taking into account any cost-of-living adjustments under this part) be greater than the limit applicable under Section 415(b) of the Internal Revenue Code at the annuity starting date, as increased in subsequent years pursuant to Section 415(d) of the Internal Revenue Code and applicable Internal Revenue Regulations. Any Member contributions or County Employer appropriations to an account that is subject to Section 415(c) of the Internal Revenue Code shall in no event exceed the limitations under Section 415(c)(1) of the Internal Revenue Code.

ARTICLE 23: CREDITS FOR RETIREMENT UNDER SPECIAL CIRCUMSTANCES

Notwithstanding any other provisions of this Retirement Plan, whenever the Employer, by Resolution of the Board of Supervisors, determines that because of an impending curtailment of, or change in the manner of, providing County services to the public, the best interests of the county would be served by encouraging the retirement of County Employees, a Member shall be eligible to receive additional retirement service credit and/or credit toward the determination of said Member's age at retirement provided the following conditions exist:

(a) The amount of additional retirement service credit or credit toward the determination of the Member's age at retirement shall be as set forth in the said Resolution of the Board of Supervisors.
(b) The Member is employed in a job classification, department or other organizational unit employing Members who are designated by the Resolution of the Board of Supervisors as eligible to receive the additional credits under this Section, and the Member actually retires within any period designated by the Board of Supervisors, provided the period is not less than 90 days and not more than 180 days in length.
(c) The Board of Supervisors orders the deposit into the Pension Trust an amount, determined by the Pension Trust Board of Trustees upon advice of the actuary employed by the Pension Trust , which amount is the actuarial equivalent of the difference between the allowance the Member receives after the receipt of the additional retirement service credit and additional credit toward determination of said Member's age under this section and the amount the Member would be entitled to receive without such additional credit. Deposits to the Pension Trust for any such additional service and/or age credit may be made in a single sum or by adjustment to

the rate of appropriation in effect for the County pursuant Section 16.04 and 16.05 of this Retirement Plan.

(d) This Section shall not apply to any Member who is not employed by the County during the period designated in subdivision (a).

(e) This Section shall not apply to any Member who has not attained the minimum age for retirement applicable to his or her Membership classification and who does not have five years of retirement service credit as of the end of the period designated in subdivision (a).

(f) This Section shall not be applicable to any Member otherwise eligible if such Member receives unemployment insurance payments during the specified period.

(g) The amount of retirement service credit and/or age credit provided by this Section shall be as set forth in the said Resolution of the Board of Supervisors. Any Member who qualifies under this Section, upon subsequent reentry into membership in this Pension Trust shall forfeit any and all service credit and/or age credit acquired under this Section.(11-10-92)

ARTICLE 24: COMMUNITY PROPERTY

Section 24.01: General Provisions - Division of Community Property before Retirement - Members and Reserve Participants. If a court of competent jurisdiction, upon the legal separation or dissolution of the marriage of a Member or a Reserve Participant and his or her spouse (the "Alternate Payee"), and after joining the Pension Trust as a party to the proceeding pursuant to Chapter 6 (commencing with section 2060) of Part 1 of Division 6 of the California Family Code, includes in the judgment or a court order the date on which the parties separated, the following shall apply:

(a) If the court orders the division of the community property interest in the Pension Trust pursuant to Section 2610 of the Family Code, then the Accumulated Normal Contributions, the Accumulated Additional Contributions, and the Pension Trust Service Credit of the Member or Reserve Participant attributable to periods of service during the marriage shall be divided into two separate and distinct accounts in the name of the Member or Reserve Participant and the Alternate Payee, respectively, and in the manner ordered by the court. Any Accumulated Contributions or Pension Trust Service Credit that are not explicitly awarded by the judgment or the court order shall be deemed the exclusive property of the Member or Reserve Participant.

(b) Once an account has been established in the name of an Alternate Payee pursuant to this Section 24.01, the Alternate Payee shall have the following rights:

(1) The right to a retirement allowance calculated in accordance with Article 6 of the Retirement Plan consistent with the exceptions and limitations set forth in Section 24.01(c)of the Retirement Plan.

(2) The right to a refund of Accumulated Contributions pursuant to Section 24.02 of the Retirement Plan.

(3) The right to purchase Pension Trust Service Credit that is eligible for purchase by the Member provided such Pension Trust Service Credit is explicitly awarded to the Alternate Payee by the court.

(4) The right to designate a beneficiary to receive the Alternate Payee's Accumulated Contributions payable where Alternate Payee's death occurs prior to retirement.
(5) The right to designate a beneficiary to receive the balance of any unpaid benefit awarded to the Alternate Payee pursuant to this Article, that is payable at the time of the Alternate Payee's death.

(c) The Alternate Payee shall not be entitled to any Disability Retirement benefit payable pursuant to Article 10: Disability Retirement Allowance, of the Retirement Plan. In addition, the Alternate Payee shall not be entitled to any Basic Death benefit, Special Death benefit, or any monthly allowance payable pursuant to Section 7.02, Section 7.03 or Section 7.04 of the Retirement Plan.

Section 24.02: Alternate Payee Right to Refund of Accumulated Contributions.

(a) Once a separate account has been established for an Alternate Payee under Section 24.01, the Alternate Payee shall have the right to a refund of the Accumulated Contributions and Interest credited in the account of the Alternate Payee.
(b) The Alternate Payee shall file an application for said refund on a form provided by the Pension Trust to obtain the refund.
(c) The refund shall be effective when the Pension Trust deposits in the United States mail an initial check payable to the Alternate Payee and addressed to the latest address for the Alternate Payee on file with the Pension Trust.
(d) The Alternate Payee is deemed to have permanently waived all rights in the Pension Trust and the Retirement Plan and all rights to future retirement benefits pertaining to the Pension Trust Service Credit, and to any and all Accumulated Contributions, when the refund becomes effective.
(e) The Alternate Payee may not cancel a refund once it has become effective.
(f) The Alternate Payee shall have no right to elect to redeposit the refunded Accumulated Contributions from the Alternate Payee's account after the refund is effective, and shall have no right to redeposit or to purchase service credit after the refund becomes effective.
(g) If at the time of the dissolution of marriage or legal separation, the Member or Reserve Participant does not have the necessary minimum Pension Trust Service Credit to elect deferred retirement, the Alternate Payee shall receive a refund of all of the Accumulated Contributions and interest credited to the Alternate Payee's account.
(h) If the Alternate Payee receives a refund under this Section, the Member or Reserve Participant may elect to redeposit an amount of money equal to the Accumulated Contributions and interest refunded to the Alternate Payee and, upon redepositing said money the Member or Reserve Participant shall receive credit for the Pension Trust Service Credit that had been forfeited by the Alternate Payee. The election to redeposit shall be made by the Member or Reserve Participant within five (5) years of the date on which the refund to the Alternate Payee became effective. The Board of Trustees shall establish the manner of payment and time period within which the redeposit by a Member or Reserve Participant under this Section shall be made. The interest rate for redeposits by Members or Reserve Participants who elect to redeposit under this Section shall be the same as that charged to Members on all other redeposits.

Section 24.03: Alternate Payee's Right to Purchase Service Credit
Once a separate account has been established for an Alternate Payee under Section 24.01, the Alternate Payee may redeposit Accumulated Normal Contributions and Interest previously refunded to the Member or Reserve Participant provided the court has awarded such a right under Section 24.01(b)(3). Such redeposit by the Alternate Payee shall conform to the following:

(a) The Alternate Payee may redeposit only those Accumulated Contributions and interest which were previously refunded to the Member or the Reserve Participant and which the court has determined to be the community property interest of the Alternate Payee in the Accumulated Contributions.
(b) If the Alternate Payee elects to redeposit, he or she shall repay the Accumulated Contributions, with interest, which were previously refunded to the Member or the Reserve Participant.
(c) An election to redeposit shall be considered an election to repay all Accumulated Contributions and interest previously refunded to the Member or Reserve Participant and which Alternate Payee is entitled to redeposit.
(d) The right of the Alternate Payee to redeposit under this Section is subject to the regulations, policies and procedures established and adopted by the Board of Trustees.
(e) The Member or Reserve Participant has no right to any court-determined Alternate Payee share of any previously refunded Accumulated Contributions and interest, whether or not the Alternate Payee elects to redeposit, until the effective date of any refund requested by the Alternate Payee pursuant to Section 24.02, or the Alternate Payee dies before redeposit is completed. However, the right to redeposit any previously refunded Accumulated Contributions and Interest not explicitly awarded to the Alternate Payee by the judgment or court order shall be deemed to be the exclusive property of the Member or Reserve Participant.
(f) Any redeposit by the Alternate Payee shall be made by lump sum before retirement.

Section 24.04: Alternate Payee Application for Retirement
An Alternate Payee for whom a separate account has been established under section 24.01 shall be entitled to a Service Retirement allowance under Article 6: Service Retirement Allowance of the Retirement Plan, upon his or her written Application provided all of the following conditions are met:

(a) The Alternate Payee has attained the minimum age for Service Retirement Allowance prescribed by the service retirement formula which would have applied to the Alternate Payee's former spouse.
(b) On the date of marriage dissolution or legal separation, the Member or Reserve Participant had accrued sufficient Pension Trust Service Credit to qualify for Service Retirement.
(c) The Alternate Payee's Service Retirement allowance shall be calculated based on the service retirement formula applicable to the Pension Trust Service credited to the Alternate Payee.
(d) For purposes of this Section, the "Final Compensation" attributable to the Alternate Payee shall mean the average monthly Compensation Earnable by the Member or Reserve Participant during the three consecutive years prior to the date of separation of the Alternate Payee and the Member or Reserve Participant. The Alternate Payee may elect an earlier three consecutive year period to be used where the time period of

the Alternate Payee's marriage to the Member or Reserve Participant and participation in the Retirement Plan by the Member or Reserve Participant correspond.

(e) As of the Effective Date of Retirement of the Alternate Payee, the Member or Reserve Participant has attained the minimum retirement age to receive a Service Retirement allowance.

Section 24.05: Division of Community Property of a Retired Participant.
If a court of competent jurisdiction, upon the legal separation or dissolution of marriage of a Retired Participant and his or her spouse (the "Alternate Payee"), and after joining the Pension Trust as a party to the proceeding pursuant to Chapter 6 of the California Family Code, issues an order dividing the Retired Participant's community property interest in the Pension Trust Retirement Plan, the Pension Trust shall carry out the terms of court order provided:

(1) The order sets forth date on which the parties separated and the method by which the Retired Participant's community property interest is to be divided between the Retired Participant and the Alternate Payee.

(2) The order describes any rights the Alternate Payee is to have to name a beneficiary for any unpaid portion of the community property interest awarded to the Alternate Payee. If no such right is set forth in the order, and the Alternate Payee predeceases the Retired Participant, the Alternate Payee's community property retirement allowance shall cease as of the date of the Alternate Payee's death and shall revert to the Retired Participant.

(3) The order specifies the length of time that said Alternate Payee is entitled to receive the community property interest. If the order does not specify such length of time then the community property interest shall be deemed to be payable to the Alternate Payee for his or her life unless, for the particular benefit in question, the Retirement Plan provides for an earlier termination.

(4) If the Alternate Payee was married to the Retired Participant at least one year prior to the Retired Participant's Effective Date of Retirement under this Retirement Plan and is eligible to qualify as a surviving spouse under Section 7.04(b)at the time of the dissolution of the marriage with the Retired Participant, then the Alternate Payee shall continue to be eligible for the death benefit provided for by Section 7.04(b) even though the marriage of the Alternate Payee and Retired Participant is terminated by order or judgment of a court of competent jurisdiction.

ARTICLE 25: CONTRACTING AGENCIES

Section 25.01: Contracts with Courts/Local Agencies within San Luis Obispo County. Section 53216.2 of the California Government Code authorizes the County of San Luis Obispo to enter into contracts with the Courts within San Luis Obispo County, and with other local agencies within San Luis Obispo County, to the end that the officers and employees of those courts and/or local agencies are eligible to participate in the Pension Trust and the San Luis Obispo County Employees Retirement Plan. Each such contract shall provide, among other things: (a) that all costs, including administrative expenses, attendant to the participation of the local agency in the Pension Trust shall be borne by the local agency and not by the County or the Pension Trust or the Retirement Plan; (b) that the Board of Trustees shall administer and apply the provisions of any such contract consistent with and pursuant to the Pension Trust By-Laws

and Retirement Plan; (c) whether participation in this Retirement Plan of the Officers and Employees of the contracting local agency shall be optional or compulsory; and (d) the Membership Classification of the Officers and Employees of the contracting local agency. (01-08-2002)

ARTICLE 26: DEFERRED RETIREMENT OPTION PROGRAM (DROP)

Section 26.01: Deferred Retirement Option Program. It is the intent of this Article to provide a voluntary Deferred Retirement Option Program ("DROP") for Miscellaneous Members employed in County Bargaining Units 01, 02, 04, 05, 07, 08, 09, 10, 11, 12, 13, 17, 21 or 22, and for Safety Members employed in County Bargaining Units 03, 06, 07, 10, 14, 15 or 16 and for Probation Officer Members employed in County Bargaining Units 07,08 or 09. (07-25-2006)(10-03-2006)(12-5-06)

(a) DROP is an alternative method by which a Service Retirement Allowance is paid to a Retired Participant.
(b) DROP is intended to be cost neutral to the Pension Trust and to the Pension Trust Fund. All costs and expenses incurred in the administration and operation of DROP shall not be paid from the Pension Trust Fund, but, instead shall be paid, in equal shares, by the County Employer and the participants in DROP. To this end (i) the share of said costs and expenses to be paid or reimbursed by the County Employer shall be included in County Appropriations pursuant to Section 16.05 of the Retirement Plan, and (ii) the share of said costs and expenses to be paid or reimbursed by the participants in DROP shall be deducted, from time to time, for the DROP Account of each DROP participant on a proportional basis based upon such Drop participant's DROP account balance.

Section 26.02: Conformance with the Internal Revenue Code. DROP shall conform to those parts of the Internal Revenue Code and Regulations which provide for the tax qualified status of governmental pension trusts and retirement plans, including those provisions reflected in Section 4.02(b) and Articles 21 and 22. DROP shall not jeopardize, in any way, the tax qualified status of the Pension Trust or this Retirement Plan under the Internal Revenue Code. Notwithstanding any other provision of the Retirement Plan, the provisions of this Article 26 shall at any time be modified, with such modifications being given retroactive effect, if necessary to maintain the tax qualified status of the Pension Trust or the Retirement Plan.

Section 26.03: Severability. If any provision of this Article or the application thereof to any person or circumstance is held to be invalid, that invalidity will not affect other provisions of this Article or of this Retirement Plan that can be given effect without the invalid provisions or application, and to this end the provisions of this Article are severable.

Section 26.04: Eligibility.

(a) On and after July 25, 2006 a Miscellaneous Member currently employed in County Bargaining Units 01, 04, 05, 07, 08, 09, 10, 11, 12, 13, 17, 21 or 22, and a Safety Member employed in County Bargaining Units 03, 07, 10, 14, 15 or 16 and a Probation Officer Member employed in County Bargaining Units 07, 08 or 09, and

who has attained age 50 and who is credited with five years of Pension Trust Service Credit, shall be eligible to participate in DROP.

(b) On and after October 3, 2006 a Miscellaneous Member currently employed in County Bargaining Unit 2 who has attained age 50 and who is credited with five years of Pension Trust Service Credit shall be eligible to participate in DROP.

(c) On and after December 5, 2006 a Safety Member employed in County Bargaining Unit 6 who has attained age 50 and who is credited with five years of Pension Trust Service Credit shall be eligible to participate in DROP. (10-03-06)(12-05-06).

(d) For purposes of this Section, service credit accrued with a retirement system, which service is recognized by this Retirement Plan for purposes of Article 20: Reciprocity, shall be recognized for purposes of establishing eligibility to participate in DROP. A Retired Participant who previously participated in DROP and who reinstates from retirement shall not be eligible to participate in DROP.

Section 26.05: Election to Participate in DROP. The Member's election to participate in DROP shall be voluntary and irrevocable. Any Member who elects to participate in the DROP shall make his or her election on a form prescribed and retained by the Pension Trust. The Member's election shall:

(a) designate a period of participation in DROP not less than 6 months and not more than 60 months;

(b) affirm that the Member agrees to terminate employment with the Employer no later than the completion of designated DROP participation period and acknowledge that participation in DROP is not a guarantee of continued employment for any period;

(c) affirm that the Member, on the date the Member commences participation in DROP, shall cease accruing Pension Trust Service Credit and that the Member's Service Retirement Allowance at the end of the Member's participation in DROP shall be the same as the Member's Service Retirement Allowance at the beginning of the Member's participation in DROP (plus any Cost of Living Adjustments after such date); and the Member's Final Compensation for purposes of establishing the Member's Service Retirement allowance shall be the Final Compensation determined at the beginning of the Member's participation in DROP and any changes in the compensation paid to the Member by the County Employer during the Member's participation in DROP shall have no effect on the Service Retirement Allowance paid to the Member at the time of the Member's cessation of participation in DROP.

(d) constitute an application for a Service Retirement allowance to commence no later than the end of the designated DROP participation period;

(e) include the Member's irrevocable election of the Unmodified Allowance (as described in Article 6) or one of the options set forth under Article 13: Options Available After Retirement;

(f) acknowledge that the Member has read this Article 26 and, particularly, Sections 26.07 (d) and 26.09 (g) which modifies and supersedes the Member's rights to a Disability Retirement Allowance under Article 10: Disability except as provided in Section 26.09(g).

(g) designate a Beneficiary for the DROP account in the event of the Member's death while a participant in DROP.

Section 26.06: Waiver. A Member making the election to participate in DROP shall execute such waivers with respect to state and federal employment discrimination and related laws, such releases and such covenants as are required by the Employer and/or the Pension Trust.

Section 26.07: Participation in DROP. By electing to participate in DROP:

(a) the Member becomes subject to all of the provisions of this Article 26;
(b) the Member's Final Compensation shall be determined pursuant to Section 1.16 as applicable to the Member making the election, provided that the determination of Final Compensation shall be based on Compensation Earnable during periods of Membership preceding the DROP participation period and no compensation paid to the Member by the County Employer during the Member's participation in DROP shall be included in the determination of the Member's Final Compensation;
(c) the Member shall, on commencement in DROP, cease accruing Pension Trust Service Credit and that the Member's Service Retirement Allowance at the end of the Member's participation in DROP shall be the same as the Member's Service Retirement Allowance at the beginning of the Member's participation in DROP (plus any Cost of Living Adjustments after such date);
(d) the Member shall not be eligible to receive a refund of Accumulated Contributions upon termination of the Member's employment with the County Employer.
(e) the Member shall have DROP allowances credited to a DROP account pursuant to Section 26.09 of this Article 26;
(f) the Member waives the right to disability retirement allowance based on an injury or illness that occurred prior to participation in DROP and/or during the Member's participation in DROP except as provided in Section 26.09(g) below.
(g) the Member's employment status during participation in DROP shall not be affected by the Member's election to participate in DROP.

Section 26.08: Spousal Consent: If the Member is married or if the Member has a registered domestic partner, the Member's spouse or registered domestic partner shall execute a statement, on a form prescribed by the Pension Trust, acknowledging the spouse's or domestic partner's understanding of, and agreement with, the Member's election to participate in DROP.

Section 26.09: DROP Accounts and DROP Benefits:

(a) A DROP Account is an account established by the Pension Trust for each participant in DROP.
(b) A Member's DROP Account shall be credited with an amount equal to the service Retirement Allowance and the annual cost-of-living adjustment the Member would have received if the Member had retired for service under Article 6 of the Retirement Plan on the date the Member commences participation in DROP. In addition, a Member's Additional Contribution Account, which may be an accumulation of pre-tax and post – tax contributions, shall be deposited into the Member's DROP Account. The DROP Account shall accept said pre and post tax contributions for deposit. If the Member elects to have his or her Additional Contribution Account paid in the form of an annuity, the annuity that is payable based on the contributions reposed in the said Additional Contribution Account shall be deposited into the Member's DROP Account. Contributions reposed in the Additional Contribution Account which are deposited into the Member's DROP Account shall be identified by the Pension Trust and by the third party administrator retained by the Board of Trustees for administration of the DROP accounts as to their status as either pre-tax or post-tax contributions. Amounts credited to a Member's DROP account shall be vested in the Member, except to the extent deemed necessary by the Board in its sole

discretion to maintain the Pension Trust's tax-qualified status under the Internal Revenue Code.

(c) A Member may direct the investment and reinvestment of the monies in his/her individual DROP Account and any earnings or losses shall be reflected in the Member's DROP account. The Board of Trustees may select and approve a third party administrator to administer investment selections.

(d) The monthly amounts credited to a Member's DROP account, shall from time to time, include any cost-of-living adjustment otherwise applicable to Retired Participants as determined by the Board of Trustees.

(e) The date of a Member's participation in DROP shall be the first of the month following the date the Board of Trustees considers and approves the Member's fully completed DROP application.

(f) Upon the date of a Member's participation in DROP, the Member shall cease to make Normal Contributions to the Pension Trust.

(g) If a Member becomes disabled while participating in DROP, the Member shall be eligible to apply for Disability Retirement under Article 10: Disability, and shall be subject to the same disability eligibility requirements as if the Member were not in DROP. Notwithstanding the provisions of Article 10: Disability, if the Board approves the Member's Application for Disability Retirement, the amount of the Disability Retirement Allowance shall be the same as the amount then being credited monthly to the Member's DROP account. Upon approval by the Board of Trustees of a Member's Application for Disability Retirement the Member's participation in DROP shall cease and the DROP account shall be available to the Member for distribution.

(h) If a Member dies while participating in DROP, the Member shall be deemed to have died after retirement and the provisions of Section 7.04 of this Retirement Plan shall apply based on the amount of service Retirement Allowance being credited to the DROP account. All the monies credited to the Member's DROP Account shall be paid to the designated DROP beneficiary, subject to the provisions of Section 7.04 and Article 13 of the Retirement Plan subject to Section 26.10 below.

Section 26.10: Designation of DROP Beneficiary.

(a) A Member electing to participate in DROP shall designate a beneficiary of the Member's DROP account to whom the balance of the Member's DROP Account shall be paid in the event of the Member's death while participating in DROP.

(b) If a Member dies while participating in DROP,

(1) a designated DROP account beneficiary who is also an eligible surviving spouse of the Member as defined in Section 7.04 (b) of this Retirement Plan shall be entitled to elect to receive a lump sum distribution of the deceased Member's DROP account or may elect a form of distribution payment described under Section 26.12; or

(2) a designated DROP account beneficiary who is not an Eligible Survivor pursuant to Section 7.04 (b) shall receive a DROP account distribution in the form of a lump sum; or

(3) if the designated DROP account beneficiary is not then living, the balance in the Member's DROP account shall be distributed to the estate of the Member in the form of a lump sum.

(c) No DROP beneficiary designation shall modify a Member's community property obligations under California Law unless, and only to the extent, that the Member's spouse or registered domestic partner shall consent to in writing.

Section 26.11: Distribution of DROP Account. Upon termination of DROP participation and upon retirement from the County Employer, a Member shall receive the amounts credited to the Member's DROP Account, including any earnings thereon. The Member shall become a Retired Participant and shall begin receiving a monthly retirement allowance equal to the amount that was being credited to the Member's DROP Account at the date of the Member's cessation of participation in DROP.

Section 26.12: Method of Distribution. Upon the completion of the designated DROP participation period a Member shall become a Retired Participant and shall select one of the following forms of distribution of the DROP Account:

(a) a lump sum; or
(b) an amount payable monthly in equal monthly installments in accord with applicable provisions of the Internal Revenue Code subject to the following:

1. The Retired Participant shall be entitled to select an installment payment period not to exceed the lesser of ten years or the joint life expectancies of the Retired Participant and the Retired Participant's Spouse.
2. The balance of the Retired Participant's DROP account shall continue to earn interest based on the available account investments selected and directed by the Retired Participant.
3. At the end of the Member's period of participation in DROP no Cost of Living Adjustment shall be made to the Member's DROP account or to the monthly amount being paid to the Retired Participant from the DROP Account.
4. Payments of the monthly amount from the DROP account shall terminate when the balance in the DROP account is reduced to zero ($0. 00).

Section 26.13: Death During Distribution of DROP Account: If the Retired Participant dies before receipt of the entire balance in his or her DROP Account then:

(a) The Retired Participant's designated DROP beneficiary shall receive the balance of the Retired Participant's DROP Account in a lump sum; or
(b) The Retired Participant's designated DROP beneficiary may elect to continue to receive the monthly amount elected by the Retired Participant, said amount to be payable until the DROP Account balance is reduced to zero ($0.00); or
(c) if the Retired Participant's designated DROP beneficiary is not then living, the balance in the DROP Account shall be distributed to the estate of the Retired Participant.

Section 26.14: Full Distribution. At any time after the cessation of participation in DROP and termination of employment from the County Employer, a Retired Participant may elect to receive the entire remaining balance of his or her DROP Account. No distribution shall be made from a Member's DROP account until the Member has terminated participation in DROP and ceased employment with the County Employer except for employment pursuant to Section 12.02 of this Retirement Plan.

Section 26.15: Execution and Unassignability. The right of a DROP participant to benefits under this Article 26 is not subject to levy or execution or any other process whatsoever, except as to the extent permitted by Section 704.110 of the Code of Civil Procedure and is unassignable except as provided for by the Retirement Plan.

Section 26.16: Dissolution of Marriage. The rights of the DROP participant or his or her spouse under the program shall be subject to any applicable provisions of law or court orders relating to dissolution of marriage, dissolution of domestic partnership, division of community property, and child or spousal support.

Section 26.17: Termination of DROP Participation. A Member's participation in DROP shall automatically terminate upon the earliest occurrence of one of the following events:

(a) completion of the Member's designated DROP participation period; or
(b) death of the Member; or
(c) approval by the Board of Trustees of the Member's Application for Disability Retirement; or
(d) voluntary termination of the Member's employment; or
(e) involuntary termination of the Member's employment, whether or not for cause, including layoffs or reductions in force and including the conclusion of any judicial or administrative appeals process.

Section 26.18: General DROP Provisions

(a) The right is reserved at any time and from time to time, and retroactively if deemed necessary or appropriate, to amend in whole or in part this Article 26 and any or all provisions relating to DROP. Notwithstanding the provisions of this part, no amendment shall be enacted which has the effect of decreasing the amount already credited to a Member's DROP Account.
(b) The Board of Trustees shall enact such rules and procedures as are necessary or appropriate to administer DROP.
(c) The Board of Trustees shall issue annually to each DROP participant a statement of that Member's DROP account.

Section 26.19: Compliance with Applicable Provisions of the Internal Revenue Code and other Federal Laws.

(a) It is intended that DROP shall not jeopardize the tax qualified status of the Pension Trust under the Internal Revenue Code. Full rights are reserved to modify this Article to the extent necessary or appropriate to ensure that DROP complies with applicable federal laws, regulations and administrative rulings.
(b) The DROP program shall be subject to the section of the Internal Revenue Code applicable to governmental plans, as amended, and the regulations and rulings under those sections.

ARTICLE 27: TIER TWO - MISCELLANEOUS

Section 27.01: Applicability. This Article shall apply to:

(a) Any Miscellaneous Member who becomes a County Employee of the County of San Luis Obispo on or after December 26, 2010 and who has never been a County Employee of the County of San Luis Obispo prior to said date and who is employed in County Bargaining Unit 7, 8, 9, 10, 11 or 17.

(b) Any Miscellaneous Member who becomes a County Employee of the County of San Luis Obispo on or after April 17, 2011, and who has never been a County Employee of the County of San Luis Obispo prior to said date and who is employed in County Bargaining Unit 1, 5 or 13. In addition, this Article shall apply to any Miscellaneous Member who becomes a County Employee of the County of San Luis Obispo on or after July 24, 2011, and who has never been a County Employee of the County of San Luis Obispo prior to said date and who is employed in County Bargaining Unit 2..

(c) Any Miscellaneous Member who becomes a County Employee of the County of San Luis Obispo on or after September 4, 2011, and who has never been a County Employee of the County of San Luis Obispo prior to said date and who is employed in County Bargaining Unit 4 or 12.

(d) Any Miscellaneous Member who becomes a County Employee of the County of San Luis Obispo on or after September 4, 2011, and who has never been a County Employee of the County of San Luis Obispo prior to said date and who is employed in County Bargaining Unit 14, 21 or 22.

(e) 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 of San Luis Obispo on or after December 26, 2010 and who is employed in County Bargaining Unit 7, 8, 9, 10, 11 or 17, as to all Pension Trust Service Credit (PTSC) accrued on or after said date. If the Member described in this Section 27.01 (e) 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 of San Luis Obispo on or after December 26, 2010, shall be subject to the provisions of this Article 27.

(f) 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 of San Luis Obispo on or after April 17, 2011 and who is employed in County Bargaining Unit 1, 5 or 13, or who later resumes County Employment with the County of San Luis Obispo on or after July 24, 2011 and who is employed in County Bargaining Unit 2, as to all Pension Trust Service Credit (PTSC) accrued on or after said date. If the Member described in this Section 27.01 (f) 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 of San Luis Obispo on or after April 17, 2011 in County Bargaining Unit 1, 5 or 13, or Member's resumption of County employment in County Bargaining Unit 2 on or after July 24, 2011, shall be subject to the provisions of this Article 27.

(g) 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 of San Luis Obispo on or after September 4, 2011 and who is employed in County Bargaining Unit 4 or 12, as to all Pension Trust Service Credit (PTSC) accrued on or after said date. If the Member described in this Section 27.01 (g) 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 of San Luis Obispo on or after September 4, 2011, shall be subject to the provisions of this Article 27.

(h) 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 of San Luis Obispo on or after September 4, 2011 and who is employed in County Bargaining Unit 4 or 12, as to all Pension Trust Service Credit (PTSC) accrued on or after said date. If the Member described in this Section 27.01 (g) 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 of San Luis Obispo on or after September 4, 2011, shall be subject to the provisions of this Article 27.

(i) Any Miscellaneous Member who reinstates from retirement pursuant to Article 11 of this Retirement Plan on or after December 26, 2010, and who upon reinstatement, resumes County Employment with the County of San Luis Obispo in County Bargaining Unit 7, 8, 9, 10, 11 or 17 as to all Pension Trust Service Credit accrued on or after said date subject to the following:

a. 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 December 26, 2010, his or her allowance shall be determined in accordance with the provisions of Article 6.

ii. For PTSC accrued after Reinstatement from Retirement on or after December 26, 2010, his or her allowance shall be determined in accordance with the provisions of this Article 27.

(j) Any Miscellaneous Member who reinstates from retirement pursuant to Article 11 of this Retirement Plan on or after April 17, 2011, and who upon reinstatement, resumes County Employment with the County of San Luis Obispo in County Bargaining Unit

1, 5 or 13 as to all Pension Trust Service Credit accrued on or after said date subject to the following:

a. 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 April 17, 2011, his or her allowance shall be determined in accordance with the provisions of Article 6.
ii. For PTSC accrued after Reinstatement from Retirement on or after April 17, 2011, his or her allowance shall be determined in accordance with the provisions of this Article 27.

b. For any Miscellaneous Member who reinstates from retirement pursuant to Article 11 of this Retirement Plan on or after July 24, 2011, and who upon reinstatement, resumes County Employment with the County of San Luis Obispo in County Bargaining Unit 2, upon subsequent retirement, said Member's retirement allowance shall be determined as follows:

i. For PTSC accrued prior to the Member's original Retirement Effective Date before July 24, 2011, his or her allowance shall be determined in accordance with the provisions of Article 6.

(k) For PTSC accrued after Reinstatement from Retirement on or after July 24, 2011, his or her allowance shall be determined in accordance with the provisions of this Article 27.Any Miscellaneous Member who reinstates from retirement pursuant to Article 11 of this Retirement Plan on or after September 4, 2011, and who upon reinstatement, resumes County Employment with the County of San Luis Obispo in County Bargaining Unit 4 or 12 as to all Pension Trust Service Credit accrued on or after said date subject to the following:

a. 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 September 4, 2011, his or her allowance shall be determined in accordance with the provisions of Article 6.
ii. For PTSC accrued after Reinstatement from Retirement on or after September 4, 2011, his or her allowance shall be determined in accordance with the provisions of this Article 27.

(l) Any Miscellaneous Member who reinstates from retirement pursuant to Article 11 of this Retirement Plan on or after September 4, 2011, and who upon reinstatement, resumes County Employment with the County of San Luis Obispo in County Bargaining Unit 14, 21 or 22 as to all Pension Trust Service Credit accrued on or after said date subject to the following:

a. 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 September 4, 2011, his or her allowance shall be determined in accordance with the provisions of Article 6.

ii. For PTSC accrued after Reinstatement from Retirement on or after September 4, 2011, his or her allowance shall be determined in accordance with the provisions of this Article 27.

(m) Miscellaneous Members and/or Reserve Participants who are subject to this Article 27 are sometimes referred to herein as Tier Two Miscellaneous Members and /or Tier Two Reserve Participants.

(n) Tier Two Reserve Participant means a person who was formerly a Tier Two 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:

a. Becomes a Tier Two Miscellaneous Member employed by the County of San Luis Obispo in Bargaining Unit 7, 8, 9, 10, 11 or 17 on or after December 26, 2010; or
b. Becomes a Tier Two Miscellaneous Member employed by the County of San Luis Obispo in Bargaining Unit 7, 8, 9, 10, 11 or 17 on or after December 26, 2010, and then becomes a Member of a reciprocal system under the provisions of Article 20 of this Plan.
c. Becomes a Tier Two Miscellaneous Member employed by the County of San Luis Obispo in Bargaining Unit 1, 5 or 13 on or after April 17, 2011; or
d. Becomes a Tier Two Miscellaneous Member employed by the County of San Luis Obispo in Bargaining Unit 1, 5 or 13 on or after April 17, 2011, and then becomes a Member of a reciprocal system under the provisions of Article 20 of this Plan.
e. Becomes a Tier Two Miscellaneous Member employed by the County of San Luis Obispo in Bargaining Unit 2, on or after July 24, 2011; or
f. Becomes a Tier Two Miscellaneous Member employed by the County of San Luis Obispo in Bargaining Unit 2 on or after July 24, 2011, and then becomes a Member of a reciprocal system under the provisions of Article 20 of this Plan.
g. Becomes a Tier Two Miscellaneous Member employed by the County of San Luis Obispo in Bargaining Unit 4 or Bargaining Unit 12 on or after September 4, 2011; or
h. Becomes a Tier Two Miscellaneous Member employed by the County of San Luis Obispo in Bargaining Unit 4 or Bargaining Unit 12 on or after September 4, 2011, and then becomes a Member of a reciprocal system under the provisions of Article 20 of this Plan; or
i. Becomes a Tier Two Miscellaneous Member employed by the County of San Luis Obispo in Bargaining Unit 14, 21 or 22 on or after September 4, 2011; or
j. Becomes a Tier Two Miscellaneous Member employed by the County of San Luis Obispo in Bargaining Unit 14, 21 or 22 on or after September 4, 2011, and then becomes a Member of a reciprocal system under the provisions of Article 20 of this Plan.

(o) A Tier Two 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 Two 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 Two Reserve Participant, shall be based on his or her Pension Trust Service Credit and Tier Two Final Compensation prior to his or her termination from County Employment. A Tier Two 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 Two 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 27.02: Tier Two Miscellaneous Member Service Retirement Allowance.

(a) Notwithstanding the provisions of Article 6, the Service Retirement Allowance for a Tier Two Miscellaneous Member shall be a retirement allowance equal to the Member's Tier Two Final Compensation as provided in Section 27.03 of this Retirement Plan multiplied by the Member's Tier Two Attained Age Percentage Factor as shown below, multiplied by the Member's Pension Trust Service Credit accrued in accordance with the provisions of Section 27.01.

(b) The Tier Two Attained Age Percentage Factor to be used under this Section 27.02 shall be based on the Tier Two 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 (%)
50.00	1.092	54.00	1.376	58.00	1.758	62.00	2.272
50.25	1.108	54.25	1.396	58.25	1.786	62.25	2.308
50.50	1.124	54.50	1.418	58.50	1.816	62.50	2.346
50.75	1.140	54.75	1.438	58.75	1.846	62.75	2.382
51.00	1.156	55.00	1.460	59.00	1.874	63.00	2.418
51.25	1.172	55.25	1.482	59.25	1.906	63.25	2.428
51.50	1.190	55.50	1.506	59.50	1.938	63.50	2.438
51.75	1.206	55.75	1.528	59.75	1.970	63.75	2.448
52.00	1.224	56.00	1.552	60.00	2.000	64.00	2.458
52.25	1.242	56.25	1.576	60.25	2.034	64.25	2.468
52.50	1.260	56.50	1.600	60.50	2.068	64.50	2.478
52.75	1.278	56.75	1.626	60.75	2.100	64.75	2.488
53.00	1.296	57.00	1.650	61.00	2.134	65 & older	2.500
53.25	1.316	57.25	1.678	61.25	2.168		
53.50	1.336	57.50	1.704	61.50	2.202		
53.75	1.356	57.75	1.730	61.75	2.238		

(c) In no event shall the Service Retirement Allowance accrued by Members Employed in Bargaining Unit 1, 2, 4, 5, 7, 8, 9, 10, 11, 12, 13, 14, 17, 21 or 22 pursuant to this Section be greater than 90% of the Tier Two Member's Tier Two Final Compensation.

Section 27.03: Tier Two Compensation means the remuneration for a County Employee's services paid to the County Employee by the County of San Luis Obispo, from the funds of the County of San Luis Obispo according to the County of San Luis Obispo's basic salary schedule, but "compensation" shall not include differential pay, and/or overtime pay, and/or pick up of Normal Contributions furnished by the County pursuant to Internal Revenue Code 414 (h), and/or the monetary value of board, lodging, fuel, laundry, auto allowances or other pay or advantages furnished to a County Employee by the County of San Luis Obispo, unless otherwise determined by the Board of Trustees with the concurrence of the Board of Supervisors. For an elected officer, "compensation" shall have the same meaning as the foregoing. For any Elected Officer whose compensation is not set forth in the said basic salary schedule, "compensation" means the salary provided for said Elected Officer by the Board of Supervisors or by law.

Section 27.04: Tier Two 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 Two Member at the beginning of the absence.

Section 27.05: Tier Two Final Compensation.

(a) Notwithstanding any other provision of the Retirement Plan, for a Tier Two Miscellaneous Member, Tier Two Final Compensation means the average monthly Compensation Earnable by a Tier Two Miscellaneous Member:

(1) during any 36 consecutive months elected by a Tier Two 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 Two Member's highest Compensation Earnable while a Member of this Pension Trust.

(b) Notwithstanding any other provision of the Retirement Plan for a Tier Two Reserve Participant, Tier Two Final Compensation means the average monthly Compensation Earnable by a Tier Two Reserve Participant while a Tier Two 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 of San Luis Obispo or any consecutive 36 month period of Membership elected by the Tier Two Reserve Participant at or before the time the Tier Two Reserve Participant files an application for retirement, or if the Tier Two Reserve Participant fails to elect,
(2) during the 36 consecutive months of the Tier Two Reserve Participant's highest Compensation Earnable while a Tier Two Miscellaneous Member of this Pension Trust.

Section 27.06: Tier Two Normal Contributions. Tier Two Normal Contribution means contributions made to the Pension Trust by, or on behalf of, a Tier Two Miscellaneous Member at the normal rate of contribution provided for by Section 27.11 of this Retirement Plan, but does not include Additional Contributions.

Section 27.07 Tier Two Additional Contributions. Tier Two Additional Contributions means contributions made to the Pension Trust by, or on the behalf of, a Tier Two Miscellaneous Member in addition to normal contributions.

Section 27.08: "Tier Two Accumulated Normal Contributions" means the sum of all Tier Two Normal Contributions to the credit of the Tier Two Miscellaneous Member's individual account and regular interest thereon.

Section 27.09: "Tier Two Accumulated Additional Contributions" means the sum of all Tier Two Additional Contributions standing to the credit of a Tier Two Miscellaneous Member's individual account and any regular interest thereon provided for by the Board of Trustees.

Section 27.10: "Tier Two Accumulated Contributions" means Tier Two Accumulated Normal Contributions plus any Tier Two Accumulated Additional Contributions standing to the credit of a Member's account.

Section 27.11: Normal Rate of Contribution for Tier Two Miscellaneous Members. Effective December 26, 2010 and continuing thereafter in the absence of affirmative contrary action by the Board of Supervisors, the normal rates of contribution for Tier Two Miscellaneous Members shall be those set forth in Appendix A hereof.

Section 27.12: Tier Two Additional Contributions. A Tier Two Miscellaneous Member may make Tier Two Additional Contributions to the Pension Trust from his or her compensation. The County of San Luis Obispo may make appropriations to the Pension Trust designated as Tier Two Additional Contributions on behalf of designated Members. In the event that the County of San Luis Obispo shall designate certain of its appropriations to the Pension Trust as contributions made on behalf of Tier Two Miscellaneous Members under Section 414 (h) of the U.S. Code, and in the event that said appropriations are in excess of the amount required to pay the Normal Contributions of designated Tier Two Miscellaneous Members, then the said excess amounts shall be considered to be the Additional Contributions of the designated Tier Two Miscellaneous Members.

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 Two Miscellaneous Member's account or in a Tier Two 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 Two Miscellaneous Member's account or the Tier Two 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 December 26, 2010, a Tier Two 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 Two 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 27.13: Deduction of Contributions. A Tier Two 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 Two Miscellaneous Member, and such deduction shall be paid to the Pension Trust and placed to the credit of each Tier Two Miscellaneous Member's regular account in accordance with the provisions of this Retirement Plan.

Section 27.14: Death Benefits. The provisions of Article 7: Death Benefits, as set forth in this Retirement Plan, shall apply to Members subject to this Article 27 in accordance with the other benefits and rights afforded by Article 27.

Section 27.15: Eligibility for Service Retirement Allowance for Tier Two Miscellaneous Member. Normal Retirement Age for Tier Two Miscellaneous Members is age 60. A Tier Two Miscellaneous Member who commenced his or her most recent period of membership on or after December 26, 2010 and who is employed in County Bargaining Unit 7, 8, 9, 10, 11 or 17_ is eligible to receive a Service Retirement Allowance upon attaining age 50 if he or she has five years of Pension Trust Service Credit. A Tier Two Miscellaneous Member who commenced his or her most recent period of membership on or after April 17, 2011 and who is employed in County Bargaining Unit 1, 5 or 13 is eligible to receive a Service Retirement Allowance upon attaining age 50 if he or she has five years of Pension Trust Service Credit. A Tier Two Miscellaneous Member who commenced his or her most recent period of membership on or after July 24, 2011 and who is employed in County Bargaining Unit 2 is eligible to receive a Service Retirement Allowance upon attaining age 50 if he or she has five years of Pension Trust Service Credit. A Tier Two Miscellaneous Member who commenced his or her most recent period of membership on or after September 4, 2011 and who is employed in County Bargaining Unit 4 or 12 is eligible to receive a Service Retirement Allowance upon attaining age 50 if he or she has five years of Pension Trust Service Credit. A Tier Two Miscellaneous Member who commenced his or her most recent period of membership on or after September 4, 2011 and who is employed in County Bargaining Unit 14, 21 or 22 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 27.16: 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 27 in accordance with the other benefits and rights afforded by Article 27.

Section 27.17: Reinstatement. A Retired Participant may be reinstated from retirement by the Board of Trustees, 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 27.18: 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 27.19: Disposition of Retirement Allowance on Reinstatement.

(a) When a Retired Participant is reinstated from retirement on or after December 26, 2010 under Section 27.18, and pursuant to said reinstatement becomes employed in County Bargaining Unit 7, 8, 9, 10, 11 or 17, his or her retirement allowance shall be canceled forthwith, and he or she shall become a Tier Two 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.

(b) When a Retired Participant is reinstated from retirement on or after April 17, 2011 under Section 27.18, and pursuant to said reinstatement becomes employed in County Bargaining Unit 1, 5 or 13, his or her retirement allowance shall be canceled forthwith, and he or she shall become a Tier Two 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.

(c) When a Retired Participant is reinstated from retirement on or after July 24, 2011 under Section 27.18, and pursuant to said reinstatement becomes employed in County Bargaining Unit 2, his or her retirement allowance shall be canceled forthwith, and he or she shall become a Tier Two 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.

(d) When a Retired Participant is reinstated from retirement on or after September 4, 2011 under Section 27.18, and pursuant to said reinstatement becomes employed in County Bargaining Unit 4 or 12, his or her retirement allowance shall be canceled forthwith, and he or she shall become a Tier Two 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.

(e) When a Retired Participant is reinstated from retirement on or after September 4, 2011 under Section 27.18, and pursuant to said reinstatement becomes employed in County Bargaining Unit 14, 21 or 22, his or her retirement allowance shall be canceled forthwith, and he or she shall become a Tier Two 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.

Section 27.20: 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 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 27.21: Disposition of Retirement Allowance on Reinstatement from Disability Retirement.

(a) If a recipient of a Disability Retirement Allowance is reinstated from retirement and becomes employed in County Bargaining Unit 7, 8, 9, 10, 11 or 17 on or after December 26, 2010, his or her Disability Retirement Allowance shall be canceled and he or she shall immediately become a Tier Two 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 December 26, 2010 in the same manner as though he or she had never been retired for disability.

(b) If a recipient of a Disability Retirement Allowance is reinstated from retirement and becomes employed in County Bargaining Unit 1, 5 or 13 on or after April 17, 2011, his or her Disability Retirement Allowance shall be canceled and he or she shall immediately become a Tier Two 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 April 17, 2011 in the same manner as though he or she had never been retired for disability.

(c) If a recipient of a Disability Retirement Allowance is reinstated from retirement and becomes employed in County Bargaining Unit 2 on or after July 24, 2011, his or her Disability Retirement Allowance shall be canceled and he or she shall immediately become a Tier Two 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 July 24, 2011 in the same manner as though he or she had never been retired for disability.

(d) If a recipient of a Disability Retirement Allowance is reinstated from retirement and becomes employed in County Bargaining Unit 4 or 12 on or after September 4, 2011, his or her Disability Retirement Allowance shall be canceled and he or she shall immediately become a Tier Two 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 September 4, 2011 in the same manner as though he or she had never been retired for disability.

(e) If a recipient of a Disability Retirement Allowance is reinstated from retirement and becomes employed in County Bargaining Unit 14, 21 or 22 on or after September 4, 2011, his or her Disability Retirement Allowance shall be canceled and he or she shall immediately become a Tier Two 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 September 4, 2011 in the same manner as though he or she had never been retired for disability.

Section 27.22: Accrual of Retirement Allowance after Reinstatement. When a Retired Participant is reinstated from retirement under Section 27.18, 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 27.

Section 27.23: 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 27 in accordance with the other benefits and rights afforded by Article 27.

Section 27.24: (reserved).

Section 27.25: Two Percent Cost of Living Adjustment for Retired Participants who were Tier Two Miscellaneous Members and who were not employed by the County Employer prior to December 26, 2010. Commencing with the determination to be made by the Board of Trustees effective April 1, 2011, and for each such determination thereafter, the maximum annual Cost of Living Adjustment for a Retired Participant who was a Tier Two Miscellaneous Member and who was not employed by the County Employer prior to December 26, 2010, 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 27.25 shall apply only to Retired Participants whose date of membership in the Pension Trust occurred on or after December 26, 2010, (for Members employed in Bargaining Unit 7, 8, 9, 10, 11 or 17) and who were not previously employed by the County Employer.
(b) This Section 27.25 shall apply only to Retired Participants whose date of membership in the Pension Trust occurred on or after April 17, 2011, (for Members employed in Bargaining Unit 1, 5 or 13) and who were not previously employed by the County Employer.
(c) This Section 27.25 shall apply only to Retired Participants whose date of membership in the Pension Trust occurred on or after July 24, 2011, (for Members employed in Bargaining Unit 2) and who were not previously employed by the County Employer.
(d) This Section 27.25 shall apply only to Retired Participants whose date of membership in the Pension Trust occurred on or after September 4, 2011 (for Members employed in Bargaining Unit 4 or 12) and who were not previously employed by the County Employer.
(e) This Section 27.25 shall apply only to Retired Participants whose date of membership in the Pension Trust occurred on or after September 4, 2011 (for Members employed

in Bargaining Unit 14, 21 or 22) and who were not previously employed by the County Employer.

Notwithstanding Section 19.03(b), the COLA provided for by this Section 27.25 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 27.26: No Eligibility For DROP. The provisions of Article 26 shall not apply to any Member subject to the provisions of Article 27.

Section 27.27: Other Provisions. Unless otherwise set forth in this Article 27, all other provisions of the Retirement Plan applicable to Miscellaneous Members shall apply to Tier Two Miscellaneous Members and Tier Two Retired Participants.

Section 27.28: Prospective Application of Changes. Any future enhancements to the Tier 2 Plan shall be prospective only.

Section 27.29: Contract Agency Participation in Tier Two Miscellaneous: This Article 27: Tier Two Miscellaneous shall not 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 unless and until the contracting local agency elects to be subject to this Article 27 by an amendment to its contract with the Board of Trustees. (10-18-2011)

(12-14-10) (3/22/11) (07-19-2011) (08-23-2011)(10-18-2011)

ARTICLE 28: TIER TWO – SAFETY

Section 28.01: Applicability. This Article shall apply to:

(a) Any Non-Sworn Safety Member who becomes a County Employee of the County of San Luis Obispo on or after September 4, 2011 and who has never been a County Employee of the County of San Luis Obispo prior to said date and who is employed in County Bargaining Unit 3 or 14. (08-23-2011)
(b) Any Non-Sworn Safety Member who becomes a County Employee of the County of San Luis Obispo on or after November 13, 2011 and who has never been a County Employee of the County of San Luis Obispo prior to said date and who is employed in County Bargaining Unit 15. (11-08-2011)
(c) Any Sworn Safety Member who becomes a County Employee of the County of San Luis Obispo on or after June 24, 2012 and who has never been a County Employee of the County of San Luis Obispo prior to said date and who is employed in County Bargaining Unit 27 or 28. (6-19-2012)
(d) Any Sworn Safety Member who becomes a County Employee of the County of San Luis Obispo on or after November 13, 2011 and who has never been a County Employee of the County of San Luis Obispo prior to said date and who is employed in County Bargaining Unit 15 or 16. (11-08-2011)
(e) Any Non-Sworn Safety Member who becomes a County Employee of the County of San Luis Obispo on or after December 25, 2011, and who has never been a County

Employee of the County of San Luis Obispo prior to said date and who is employed in County Bargaining Unit 6 or County Bargaining Unit 7. (12-13-2011)

(f) Any Sworn Safety Member who becomes a County Employee of the County of San Luis Obispo on or after November 13, 2011 and who has never been a County Employee of the County of San Luis Obispo prior to said date and who is employed in County Bargaining Unit 10. (11-08-2011)

(g) Any 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 of San Luis Obispo on or after September 4, 2011 and who is employed in County Bargaining Unit 3 or 14, as to all Pension Trust Service Credit (PTSC) accrued on or after said date. If the Member described in this Section 28.01 (g) 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 of San Luis Obispo on or after September 4, 2011, shall be subject to the provisions of this Article 28. (08-23-2011)

(h) Any 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 of San Luis Obispo on or after November 13, 2011, and who is employed in County Bargaining Unit 15, as to all Pension Trust Service Credit (PTSC) accrued on or after said date. If the Member described in this Section 28.01 (h) 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 of San Luis Obispo on or after November 13, 2011, shall be subject to the provisions of this Article 28. (11-08-2011)

(i) Any 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 of San Luis Obispo on or after June 24, 2012, and who is employed in County Bargaining Unit 27 or 28, as to all Pension Trust Service Credit (PTSC) accrued on or after said date. If the Member described in this Section 28.01 (i) 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 of San Luis Obispo on or after June 24, 2012 shall be subject to the provisions of this Article 28. (6-19-2012)

(j) Any 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 of San Luis Obispo on or after November 13, 2011, and who is employed in County Bargaining Unit 15 or 16, as to all Pension Trust Service Credit (PTSC) accrued on or after said date. If the Member described in

this Section 28.01 (j) 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 of San Luis Obispo on or after November 13, 2011, shall be subject to the provisions of this Article 28. (11-08-2011)

(k) Any 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 of San Luis Obispo on or after December 25, 2011, and who is employed in County Bargaining Unit 6 or 7, as to all Pension Trust Service Credit (PTSC) accrued on or after said date. If the Member described in this Section 28.01 (k) 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 of San Luis Obispo on or after December 25, 2011, shall be subject to the provisions of this Article 28.(12-13-2011)

(l) Any 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 of San Luis Obispo on or after November 13, 2011, and who is employed in County Bargaining Unit 10, as to all Pension Trust Service Credit (PTSC) accrued on or after said date. If the Member described in this Section 28.01 (j) 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 of San Luis Obispo on or after November 13, 2011, shall be subject to the provisions of this Article 28. (11/08/2011)

(m) Any Non-Sworn Safety Member who reinstates from retirement pursuant to Article 11 of this Retirement Plan on or after December 25, 2011, and who upon reinstatement, resumes County Employment with the County of San Luis Obispo in County Bargaining Unit 6 or 7 as to all Pension Trust Service Credit accrued on or after said date subject to the following:

a. 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 December 25, 2011, his or her allowance shall be determined in accordance with the provisions of Article 6.

ii. For PTSC accrued after Reinstatement from Retirement on or after December 25, 2011, his or her allowance shall be determined in accordance with the provisions of this Article 28 (12-13-2011)

(n) Any Non-Sworn Safety Member who reinstates from retirement pursuant to Article 11 of this Retirement Plan on or after September 4, 2011 and who upon reinstatement, resumes County Employment with the County of San Luis Obispo in County Bargaining Unit 3, or 14 as to all Pension Trust Service Credit accrued on or after said date subject to the following:

a. 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 September 4, 2011, his or her allowance shall be determined in accordance with the provisions of Article 6.
ii. For PTSC accrued after Reinstatement from Retirement on or after September 4, 2011, his or her allowance shall be determined in accordance with the provisions of this Article 28. (08-23-2011)

b. Any Non-Sworn Safety Member who reinstates from retirement pursuant to Article 11 of this Retirement Plan on or after November 13, 2011, and who upon reinstatement, resumes County Employment with the County of San Luis Obispo in County Bargaining Unit 15, upon subsequent retirement, said His or her retirement allowance shall be determined as follows:

i. For PTSC accrued prior to the Member's original Retirement Effective Date before November 13, 2011, his or her allowance shall be determined in accordance with the provisions of Article 6.
ii. For PTSC accrued after Reinstatement from Retirement on or after November 13, 2011 his or her allowance shall be determined in accordance with the provisions of this Article 28.(11-08-2011)

(o) Any Sworn Safety Member who reinstates from retirement pursuant to Article 11 of this Retirement Plan on or after June 24, 2012 and who upon reinstatement, resumes County Employment with the County of San Luis Obispo in County Bargaining Unit 27 or 28 as to all Pension Trust Service Credit accrued on or after said date subject to the following:

a. 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 June 24, 2012, his or her allowance shall be determined in accordance with the provisions of Article 6.
ii. For PTSC accrued after Reinstatement from Retirement on or after June 24, 2012, his or her allowance shall be determined in accordance with the provisions of this Article 28. (6-19-2012)

b. Any Sworn Safety Member who reinstates from retirement pursuant to Article 11 of this Retirement Plan on or after November 13, 2011, and who upon reinstatement, resumes County Employment with the County of San Luis Obispo in County Bargaining Unit 10, 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 November 13, 2011, his or her allowance shall be determined in accordance with the provisions of Article 6.
ii. For PTSC accrued after Reinstatement from Retirement on or after November 13, 2011, his or her allowance shall be determined in accordance with the provisions of this Article 28.

(p) Any Sworn Safety Member who reinstates from retirement pursuant to Article 11 of this Retirement Plan on or after November 13, 2011 and who, upon reinstatement, resumes County Employment with the County of San Luis Obispo in County Bargaining Unit 15 or 16 as to all Pension Trust Service Credit accrued on or after said date subject to the following:

a. Upon subsequent retirement, said Member's retirement allowance shall be determined as follows:

i. For PTSC accrued prior to the Member's original Retirement Effective Date before November 13, 2011, his or her allowance shall be determined in accordance with the provisions of Article 6.
ii. For PTSC accrued after Reinstatement from Retirement on or after November 13, 2011 his or her allowance shall be determined in accordance with the provisions of this Article 28. (11-08-2011)

(q) Sworn Safety Members and Non-Sworn Safety Members and/or Reserve Participants who are subject to this Article 28 are sometimes referred to herein as Tier Two Safety Members and /or Tier Two Safety Reserve Participants.

(r) Tier Two Safety Reserve Participant means a person who was formerly a Tier Two Sworn Safety Member or Tier Two 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:

a. Becomes a Tier Two Non-Sworn Safety Member employed by the County of San Luis Obispo in Bargaining Unit 3 or 14 on or after September 4, 2011; or
b. Becomes a Tier Two Non-Sworn Safety Member employed by the County of San Luis Obispo in Bargaining Unit 3 or 14 on or after September 4, 2011 and then becomes a Member of a reciprocal system under the provisions of Article 20 of this Plan. (08-23-2011)
c. Becomes a Tier Two Sworn Safety Member employed by the County of San Luis Obispo in Bargaining Unit 27 or 28 on or after June 24, 2012; or
d. Becomes a Tier Two Sworn Safety Member employed by the County of San Luis Obispo in Bargaining Unit 27 or 28 on or after June 24, 2012 and then becomes a Member of a reciprocal system under the provisions of Article 20 of this Plan.(06-19-2012).
e. Becomes a Tier Two Non-Sworn Safety Member employed by the County of San Luis Obispo in Bargaining Unit 15 on or after November 13, 2011; or
f. Becomes a Tier Two Non-Sworn Safety Member employed by the County of San Luis Obispo in Bargaining Unit 15 on or after November 13, 2011 and

then becomes a Member of a reciprocal system under the provisions of Article 20 of this Plan. (11-08-2011)

g. Becomes a Tier Two Sworn Safety Member employed by the County of San Luis Obispo in Bargaining Unit 15 or 16 on or after November 13, 2011; or
h. Becomes a Tier Two Sworn Safety Member employed by the County of San Luis Obispo in Bargaining Unit 15 or 16 on or after November 13, 2011 and then becomes a Member of a reciprocal system under the provisions of Article 20 of this Plan. (11-08-2011)
i. Becomes a Tier Two Non-Sworn Safety Member employed by the County of San Luis Obispo in Bargaining Unit 6 or 7 on or after, 2011; or Becomes a Tier Two Safety Member employed by the County of San Luis Obispo in Bargaining Unit 6 or 7 on or after December 25, 2011; or
j. Becomes a Tier Two Non-Sworn Safety Member employed by the County of San Luis Obispo in Bargaining Unit 6 or 7 on or after December 25, 2011, and then becomes a Member of a reciprocal system under the provisions of Article 20 of this Plan. (12-13-2011)
k. Becomes a Tier Two Sworn Safety Member employed by the County of San Luis Obispo in Bargaining Unit 10 on or after November 13, 2011; or
l. Becomes a Tier Two Sworn Safety Member employed by the County of San Luis Obispo in Bargaining Unit 10 on or after November 13, 2011, and then becomes a Member of a reciprocal system under the provisions of Article 20 of this Plan.(11-08-2011)

(s) A Tier Two 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 Two 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 Two Safety Reserve Participant, shall be based on his or her Pension Trust Service Credit and Tier Two Final Compensation prior to his or her termination from County Employment. A Tier Two 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 Two 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 28.02: Tier Two Non-Sworn Safety Member Service Retirement Allowance.

(a) Notwithstanding the provisions of Article 6, the Service Retirement Allowance for a Tier Two Non-Sworn Safety Member shall be a retirement allowance equal to the Member's Tier Two Final Compensation as provided in Section 28.03 of this Retirement Plan multiplied by the Member's Tier Two Attained Age Percentage Factor as shown below, multiplied by the Member's Pension Trust Service Credit accrued in accordance with the provisions of Section 28.01.
(b) The Tier Two Attained Age Percentage Factor to be used under this Section 28.02 shall be based on the Tier Two 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 (%)
50.00	2.000	51.50	2.210	53.00	2.420	54.50	2.630
50.25	2.035	51.75	2.245	53.25	2.455	54.75	2.665
50.50	2.070	52.00	2.280	53.50	2.490	55 & older	2.700
50.75	2.105	52.25	2.315	53.75	2.525		
51.00	2.140	52.50	2.350	54.00	2.560		
51.25	2.175	52.75	2.385	54.25	2.595		

(c) In no event shall the Service Retirement Allowance accrued by Non-Sworn Safety Members Employed in Bargaining Unit 3,14 or 15 pursuant to this Section be greater than 90% of the Tier Two Member's Tier Two Final Compensation.(08-23-2011)(11-08-2011)

Section 28.02.1: Tier Two Sworn Safety Member Service Retirement Allowance.

(a) Notwithstanding the provisions of Article 6, the Service Retirement Allowance for a Tier Two Sworn Safety Member shall be a retirement allowance equal to the Member's Tier Two Final Compensation as provided in Section 28.03 of this Retirement Plan multiplied by the Member's Tier Two Attained Age Percentage Factor as shown below, multiplied by the Member's Pension Trust Service Credit accrued in accordance with the provisions of Section 28.01.

(b) The Tier Two Attained Age Percentage Factor to be used under this Section 28.02.1 shall be based on the Tier Two 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 (%)
50.00	2.300	51.50	2.510	53.00	2.720	54.50	2.930
50.25	2.335	51.75	2.545	53.25	2.755	54.75	2.965
50.50	2.370	52.00	2.580	53.50	2.790	55 & older	3.000
50.75	2.405	52.25	2.615	53.75	2.825		
51.00	2.440	52.50	2.650	54.00	2.860		
51.25	2.475	52.75	2.685	54.25	2.895		

(c) In no event shall the Service Retirement Allowance accrued by Sworn Safety Members Employed in Bargaining Unit 10, 15, 16, 27 or 28 pursuant to this

Section be greater than 90% of the Tier Two Member's Tier Two Final Compensation. (11-08-2011)(06-19-2012)

Section 28.02.2: Tier Two Non-Sworn Safety Member District Attorney Investigator Service Retirement Allowance

(a) Notwithstanding the provisions of Article 6, the Service Retirement Allowance for a Tier Two Non-Sworn Safety Member employed in County Bargaining Unit 6 or 7 shall be a retirement allowance equal to the Member's Tier Two Final Compensation as provided in Section 28.05 of this Retirement Plan multiplied by the Member's Tier Two Attained Age Percentage Factor as shown below, multiplied by the Member's Pension Trust Service Credit accrued in accordance with the provisions of Section 28.01.

(b) The Tier Two Attained Age Percentage Factor to be used under this Section 28.02.1 shall be based on the Tier Two 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 (%)
50.00	2.300	51.50	2.510	53.00	2.720	54.50	2.930
50.25	2.335	51.75	2.545	53.25	2.755	54.75	2.965
50.50	2.370	52.00	2.580	53.50	2.790	55 & older	3.000
50.75	2.405	52.25	2.615	53.75	2.825		
51.00	2.440	52.50	2.650	54.00	2.860		
51.25	2.475	52.75	2.685	54.25	2.895		

(c) In no event shall the Service Retirement Allowance accrued by Non-Sworn Safety Members Employed in Bargaining Unit 6 or 7 pursuant to this Section be greater than 90% of the Tier Two Member's Tier Two Final Compensation. (12-13-2011)

Section 28.03: Tier Two Compensation means the remuneration for a County Employee's services paid to the County Employee by the County of San Luis Obispo, from the funds of the County of San Luis Obispo according to the County of San Luis Obispo's basic salary schedule, but "compensation" shall not include differential pay, and/or overtime pay, and/or pick up of Normal Contributions furnished by the County pursuant to Internal Revenue Code 414 (h), and/or the monetary value of board, lodging, fuel, laundry, auto allowances or other pay or advantages furnished to a County Employee by the County of San Luis Obispo, unless otherwise determined by the Board of Trustees with the concurrence of the Board of Supervisors. For an elected officer, "compensation" shall have the same meaning as the foregoing. For any Elected Officer whose compensation is not set forth in the said basic salary schedule, "compensation" means the salary provided for said Elected Officer by the Board of Supervisors or by law.

Section 28.04: Tier Two 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 Two Safety Member at the beginning of the absence.

Section 28.05: Tier Two Final Compensation.

(a) Notwithstanding any other provision of the Retirement Plan, for a Tier Two Safety Member, Tier Two Final Compensation means the average monthly Compensation Earnable by a Tier Two Safety Member:

(1) during any 36 consecutive months elected by a Tier Two 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 Two 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 Two Reserve Participant, Tier Two Final Compensation means the average monthly Compensation Earnable by a Tier Two Safety Reserve Participant while a Tier Two 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 of San Luis Obispo or any consecutive 36 month period of Membership elected by the Tier Two Safety Reserve Participant at or before the time the Tier Two Safety Reserve Participant files an application for retirement, or if the Tier Two Safety Reserve Participant fails to elect,
(2) during the 36 consecutive months of the Tier Two Safety Reserve Participant's highest Compensation Earnable while a Tier Two Safety Member of this Pension Trust.

Section 28.06: Tier Two Normal Contributions. Tier Two Normal Contribution means contributions made to the Pension Trust by, or on behalf of, a Tier Two Safety Member at the normal rate of contribution provided for by Section 28.11 of this Retirement Plan, but does not include Additional Contributions.

Section 28.07: Tier Two Additional Contributions. Tier Two Additional Contributions means contributions made to the Pension Trust by, or on the behalf of, a Tier Two Safety Member in addition to normal contributions.

Section 28.08: "Tier Two Accumulated Normal Contributions" means the sum of all Tier Two Normal Contributions to the credit of the Tier Two Safety Member's individual account and regular interest thereon.

Section 28.09: "Tier Two Accumulated Additional Contributions" means the sum of all Tier Two Additional Contributions standing to the credit of a Tier Two Safety Member's individual account and any regular interest thereon provided for by the Board of Trustees.

Section 28.10: "Tier Two Accumulated Contributions" means Tier Two Accumulated Normal Contributions plus any Tier Two Accumulated Additional Contributions standing to the credit of a Tier Two Safety Member's account.

Section 28.11: Normal Rate of Contribution for Tier Two Safety Members. Effective September 4, 2011, and continuing thereafter in the absence of affirmative contrary action by the Board of Supervisors, the normal rates of contribution for Tier Two Safety Members shall be those set forth in Appendix B hereof.

Section 28.12: Tier Two Additional Contributions. A Tier Two Safety Member may make Tier Two Additional Contributions to the Pension Trust from his or her compensation. The County of San Luis Obispo may make appropriations to the Pension Trust designated as Tier Two Additional Contributions on behalf of designated Members. In the event that the County of San Luis Obispo shall designate certain of its appropriations to the Pension Trust as contributions made on behalf of Tier Two Safety Members under Section 414 (h) of the U.S. Code, and in the event that said appropriations are in excess of the amount required to pay the Normal Contributions of designated Tier Two Safety Members, then the said excess amounts shall be considered to be the Additional Contributions of the designated Tier Two Safety Members.

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 Two Safety Member’s account or in a Tier Two 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 Two Safety Member’s account or the Tier Two 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 September 4, 2011, a Tier Two 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 at death. Upon the death of a Tier Two 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 28.13: Deduction of Contributions. A Tier Two 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 Two Safety Member, and such deduction shall be paid to the Pension Trust and placed to the credit of each Tier Two Safety Member's regular account in accordance with the provisions of this Retirement Plan.

Section 28.14: Death Benefits. The provisions of Article 7: Death Benefits, as set forth in this Retirement Plan, shall apply to Members subject to this Article 28 in accordance with the other benefits and rights afforded by Article 28.

Section 28.15: Eligibility for Service Retirement Allowance for Tier Two Safety Member. Normal Retirement Age for Tier Two Safety Members is age 55. A Tier Two Safety Member who commenced his or her most recent period of membership on or after September 4, 2011 and who is employed in County Bargaining Unit 3 or 14, is eligible to receive a Service Retirement Allowance upon attaining age 50 if he or she has five years of Pension Trust Service Credit. A Tier Two Safety Member who commenced his or her most recent period of membership on or after November 13, 2011, and who is employed in County Bargaining Unit 10, 15 or 16, is eligible to receive a Service Retirement Allowance upon attaining age 50 if he or she has five years of Pension Trust Service Credit. A Tier Two Safety Member who commenced his or her most recent period of membership on or after December 25, 2011, and who is employed in County Bargaining Unit 6 or 7 is eligible to receive a Service Retirement Allowance upon attaining age 50 if he or she has five years of Pension Trust Service Credit. A Tier Two Safety Member who commenced his or her most recent period of membership on or after June 24, 2012, and who is employed in County Bargaining Unit 27 or 28, is eligible to receive a Service Retirement Allowance upon attaining age 50 if he or she has five years of Pension Trust Service Credit. (08-23-2011)(11-8-2011)(12-13-2011)(06-19-2012)

Section 28.16: 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 28 in accordance with the other benefits and rights afforded by Article 28.

Section 28.17: Reinstatement. A Retired Participant may be reinstated from retirement by the Board of Trustees, 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 28.18: 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 28.19: Disposition of Retirement Allowance on Reinstatement.

(a) When a Retired Participant is reinstated from retirement on or after September 4, 2011 under Section 28.18, and pursuant to said reinstatement becomes employed in

County Bargaining Unit 3 or 14, his or her retirement allowance shall be canceled forthwith, and he or she shall become a Tier Two 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.

(b) When a Retired Participant is reinstated from retirement on or after November 13, 2011 under Section 28.18, and pursuant to said reinstatement becomes employed in County Bargaining Unit 10, 15 or 16, his or her retirement allowance shall be canceled forthwith, and he or she shall become a Tier Two 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.(11-08-2011)

(c) When a Retired Participant is reinstated from retirement on or after December 25, 2011 under Section 28.18, and pursuant to said reinstatement becomes employed in County Bargaining Unit 6 or 7, his or her retirement allowance shall be canceled forthwith, and he or she shall become a Tier Two 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. (12-13-2011)

(d) When a Retired Participant is reinstated from retirement on or after June 24, 2012 under Section 28.18, and pursuant to said reinstatement becomes employed in County Bargaining Unit 27 or 28, his or her retirement allowance shall be canceled forthwith, and he or she shall become a Tier Two 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. (6-19-2012).

Section 28.20: 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 he or she 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 28.21: Disposition of Retirement Allowance on Reinstatement from Disability Retirement.

(a) If a recipient of a Disability Retirement Allowance is reinstated from retirement and becomes employed in County Bargaining Unit 3 or 14 on or after September 4, 2011, his or her Disability Retirement Allowance shall be canceled and he or she shall immediately become a Tier Two 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 September 4, 2011 in the same manner as though he or she had never been retired for disability.

(b) If a recipient of a Disability Retirement Allowance is reinstated from retirement and becomes employed in County Bargaining Unit 10, 15 or 16 on or after November 13, 2011, his or her Disability Retirement Allowance shall be canceled and he or she shall immediately become a Tier Two 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 November 13, 2011 in the same manner as though he or she had never been retired for disability. (11-08-2011)

(c) If a recipient of a Disability Retirement Allowance is reinstated from retirement and becomes employed in County Bargaining Unit 6 or 7 on or after December 25, 2011, his or her Disability Retirement Allowance shall be canceled and he or she shall immediately become a Tier Two 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 December 25, 2011 in the same manner as though he or she had never been retired for disability.(12-13-2011)

(d) If a recipient of a Disability Retirement Allowance is reinstated from retirement and becomes employed in County Bargaining Unit 27 or 28 on or after June 24, 2012, his or her Disability Retirement Allowance shall be canceled and he or she shall immediately become a Tier Two 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 June 24, 2012 in the same manner as though he or she had never been retired for disability. (6-19-2012)

Section 28.22: Accrual of Retirement Allowance after Reinstatement. When a Retired Participant is reinstated from retirement under Section 28.18, 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 28.

Section 28.23: 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 28 in accordance with the other benefits and rights afforded by Article 28.

Section 28.24: Reserved

Section 28.25: Two Percent Cost of Living Adjustment for Retired Participants who were Tier Two Safety Members and who were not employed by the County Employer prior to September 4, 2011. Commencing with the determination to be made by the Board of Trustees effective April 1, 2012, and for each such determination thereafter, the maximum annual Cost of Living Adjustment for a Retired Participant who was a Tier Two Safety Member and who was not employed by the County Employer prior to September 4, 2011 shall not exceed 2% per year and the Cost of Living Adjustment 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 28.25 shall apply only to Retired Participants whose date of membership in the Pension Trust occurred on or after September 4, 2011, (for Members employed in Bargaining Unit 3 or 14) and who were not previously employed by the County Employer. (08-23-2011)
(b) This Section 28.25 shall apply only to Retired Participants whose date of membership in the Pension Trust occurred on or after November 13, 2011, (for Members employed in Bargaining Unit 10, 15 or 16) and who were not previously employed by the County Employer. (11/08/2011)
(c) This Section 28.25 shall apply only to Retired Participants whose date of membership in the Pension Trust occurred on or after December 25, 2011, (for Members employed in Bargaining Unit 6 or 7) and who were not previously employed by the County Employer. (12-13-2011)
(d) This Section 28.25 shall apply only to Retired Participants whose date of membership in the Pension Trust occurred on or after June 24, 2012, (for Members employed in Bargaining Unit 27 or 28) and who were not previously employed by the County Employer. (6-19-2012)

Notwithstanding Section 19.03(b), the Cost of Living Adjustment provided for by this Section 28.25 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 28.26: No Eligibility For DROP. The provisions of Article 26 shall not apply to any Member subject to the provisions of Article 28.

Section 28.27: Other Provisions. Unless otherwise set forth in this Article 28, all other provisions of the Retirement Plan applicable to Safety Members shall apply to Tier Two Safety Members and Tier Two Retired Participants.

Section 28.28: Prospective Application of Changes. Any future enhancements to the Tier 2 Plan shall be prospective only.

(08-23-11) (11-08-2011) (12-13-2011)(06-19-2012)

ARTICLE 29: TIER THREE - AB 340: 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 shall be subject to the provisions of this Article 29: Tier Three-AB 340: 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 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:

a. 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 provision of the Retirement Plan 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 AB-340 Miscellaneous Members and /or Tier Three AB-340 Reserve Participants.

(f) Tier Three AB-340 Reserve Participant means a person who was formerly a Tier Three AB-340 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:

a. Becomes a Tier Three AB-340 Miscellaneous Member employed by the County Employer on or after January 1, 2013; or
b. Becomes a Tier Three AB-340 Miscellaneous Member employed by the County Employer and then becomes a Member of a reciprocal system under the provisions of Article 20 of this Plan.

(g) A Tier Three AB-340 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 AB-340 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 AB-340 Reserve Participant, shall be based on his or her Pension Trust Service Credit and Tier Three-AB-340 Final Compensation prior to his or her termination from County Employment. A Tier Three AB-340 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 – AB 340 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 AB-340 Miscellaneous Member shall be a retirement allowance equal to the Member's Tier Three Final Compensation as provided in Section 29.03 of this Retirement Plan multiplied by the Member's Tier Three AB–340 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 Attained Age Percentage Factor to be used under this Section 29.02 shall be based on the Tier Three AB-340 Member's last attained quarter year of age as of the effective date of retirement as set forth in the following table:

AGE	FACTOR	AGE	FACTOR	AGE	FACTOR	AGE	FACTOR	AGE	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 AB-340 Pensionable Compensation:

(a) "Pensionable Compensation" of a Tier Three AB-340 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, vehicles, 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 3 AB-340 Pensionable Compensation: The Tier 3 AB-340 Pensionable Compensation used to determine Tier Three AB-340 Compensation earnable and Tier Three AB-340 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 AB–340 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 – AB 340 Compensation Earnable means the average monthly Pensionable 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 Pensionable Compensation of the position held by the Tier Three AB-340 Member at the beginning of the absence.

Section 29.05: Tier Three - AB 340 Final Compensation.

(a) Notwithstanding any other provision of the Retirement Plan, for a Tier Three AB-340 Miscellaneous Member, Tier Three AB-340 Final Compensation means the average monthly Compensation Earnable by a Tier Three AB–340 Miscellaneous Member:

(1) during any 36 consecutive months elected by a Tier Three AB-340 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 AB-340 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 AB-340 Reserve Participant, Tier Three AB-340 Final Compensation means the average monthly Compensation Earnable by a Tier Three AB-340 Reserve Participant while a Tier Three AB-340 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 any consecutive 36 month period of Membership elected by the Tier Three AB - 340 Reserve Participant at or before the time the Tier Three Reserve Participant files an application for retirement, or if the Tier Three Reserve Participant fails to elect,
(2) during the 36 consecutive months of the Tier Three AB-340 Reserve Participant's highest Compensation Earnable while a Tier Three AB-340 Miscellaneous Member of this Pension Trust.

Section 29.06: Tier Three AB 340 Normal Contributions. Tier Three AB-340 Normal Contribution means contributions made to the Pension Trust by, or on behalf of, a Tier Three AB-340 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 AB-340 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 29.07 Tier Three AB-340 Additional Contributions. Tier Three AB-340 Additional Contributions means contributions made to the Pension Trust by, or on the behalf of, a Tier Three Miscellaneous Member in addition to normal contributions.

Section 29.08: "Tier Three AB-340 Accumulated Normal Contributions" means the sum of all Tier Three AB–340 Normal Contributions standing to the credit of the Tier Three AB-340 Miscellaneous Member's individual account and regular interest thereon.

Section 29.09: "Tier Three AB-340 Accumulated Additional Contributions" means the sum of all Tier Three AB-340 Additional Contributions standing to the credit of a Tier Three AB-340 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 AB-340 Accumulated Normal Contributions plus any Tier Three AB-340 Accumulated Additional Contributions standing to the credit of a Member's account.

Section 29.11: Normal Rate of Contribution for Tier Three AB-340 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 AB-340 Additional Contributions. A Tier Three AB-340 Miscellaneous Member may make Tier Three AB-340 Additional Contributions to the Pension Trust from his or her compensation. The County Employer may make appropriations to the Pension Trust designated as Tier Three AB-340 Additional Contributions on behalf of designated Members. In the event that the County Employer shall designate certain of its appropriations to the Pension Trust as contributions made on behalf of Tier Three AB–340 Miscellaneous Members under Section 414 (h) of the U.S. Code, and in the event that said appropriations are in excess of the amount required to pay the Normal Contributions of designated Tier Three AB–340 Miscellaneous Members, then the said excess amounts shall be considered to be the Additional Contributions of the designated Tier Three AB–340 Miscellaneous Members.

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 AB–340 Miscellaneous Member's account or in a Tier Three AB–340 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 AB-340

Miscellaneous Member's account or the Tier Three AB–340 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 AB-340 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 AB-340 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 AB-340 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 AB–340 Miscellaneous Member, and such deduction shall be paid to the Pension Trust and placed to the credit of each Tier Three AB-340 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 Miscellaneous Member. A Tier Three AB–340 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 ms subject to this Article 29 in accordance with the other benefits and rights afforded by Article 29.

Section 29.17: Reinstatement. A Tier Three AB 340 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 AB – 340 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 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 AB - 340 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 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 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 27 in accordance with the other benefits and rights afforded by Article 27.

Section 29.24: (reserved).

Section 29.25: Two Percent Cost of Living Adjustment for Retired Participants who were Tier Three AB - 340 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 AB-340 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 Janaury1, 2013 and who were not previously employed by the County Employer.

Notwithstanding Section 19.03(b), the COLA 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 AB-340 Miscellaneous Members and Tier Three AB - 340 Retired Participants.

Section 29.28: Prospective Application of Changes. Any future enhancements to the Tier 3 AB- 340 Plan shall be prospective only.

Section 29.29: Contract Agency Participation in Tier Three-AB 340 Miscellaneous: Pursuant to the provisions of AB 340 the provisions of this Article 29:Tier Three AB – 340 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 January 1, 2013.

(12-18-2012)

ARTICLE 30: TIER THREE – AB 340: SAFETY

Section 30.01: Applicability. This Article shall apply to:

(a) Any Sworn or Non-Sworn Safety Member who becomes a County Employee of the County Employer on or after January 1, 2013 and who has never been an Employee of the County Employer shall be subject to the provisions of this Article 30: Tier Three – AB 340: 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:

   a. 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-AB 340 Safety Members and/or Tier Three AB-340 Safety Reserve Participants.

(f) Tier Three Safety Reserve Participant means a person who was formerly a Tier Three Sworn Safety Member or Tier Three 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:

a. Becomes a Tier Three Sworn or Non-Sworn Safety Member employed by the County Employer on or after January 1, 2013; or
b. Becomes a Tier Three 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 AB-340 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 AB-340 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 AB-340 Safety Reserve Participant shall be based on his or her Pension Trust Service Credit and Tier Three Final Compensation prior to his or her termination from County Employment. A Tier Three AB-340 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 AB-340 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 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 Sworn or Non-Sworn Safety Member shall be a retirement allowance equal to the Member's Tier Three Final Compensation as provided in Section 30.03 of this Retirement Plan multiplied by the Member's Tier Three 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 Attained Age Percentage Factor to be used under this Section 30.02 shall be based on the Tier Three Member's last attained quarter year of age as of the effective date of retirement as set forth in the following table:

AGE	FACTOR	AGE	FACTOR	AGE	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	57.00	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 – AB 340 Pensionable Compensation:

(a) "Pensionable Compensation" of a Tier Three AB-340 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
(12) Any other form of compensation the Board of Trustees determines should not be pensionable compensation.

Section 30.03.5 Limitation on Tier 3 AB-340 Pensionable Compensation: The Tier 3 AB-340 Pensionable Compensation used to determine Tier Three AB-340 Compensation earnable and Tier Three AB-340 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 AB – 340 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 - AB 340 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 AB 340 Safety Member at the beginning of the absence.

Section 30.05: Tier Three – AB 340 Final Compensation.

(a) Notwithstanding any other provision of the Retirement Plan, for a Tier Three AB-340 Safety Member, Tier Three AB 340 Final Compensation means the average monthly Compensation Earnable by a Tier Three-AB 340 Safety Member:

(1) during any 36 consecutive months elected by a Tier Three AB-340 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 AB - 340 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 AB -340 Reserve Participant, Tier Three – AB 340 Final Compensation means the average monthly Compensation Earnable by a Tier Three Safety Reserve Participant while a Tier Two 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 any consecutive 36 month period of Membership elected by the Tier Three Safety Reserve Participant at or before the time the Tier Three Safety Reserve Participant files an application for retirement, or if the Tier Three Safety Reserve Participant fails to elect,
(2) during the 36 consecutive months of the Tier Three Safety Reserve Participant's highest Compensation Earnable while a Tier Three Safety Member of this Pension Trust.

Section 30.06: Tier Three - AB 340 Normal Contributions. Tier Three Normal Contribution means contributions made to the Pension Trust by, or on behalf of, a Tier Three 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 AB-340 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 30.07: Tier Three AB – 340 Additional Contributions. Tier Three AB-340 Additional Contributions means contributions made to the Pension Trust by, or on the behalf of, a Tier Three Safety Member in addition to normal contributions.

Section 30.08: "Tier Three-AB 340 Accumulated Normal Contributions" means the sum of all Tier Three AB-340 Normal Contributions standing to the credit of the Tier Three Safety Member's individual account and regular interest thereon.

Section 30.09: "Tier Three-AB 340 Accumulated Additional Contributions" means the sum of all Tier Three AB 340 Additional Contributions standing to the credit of a Tier Three AB-340 Safety Member's individual account and any regular interest thereon provided for by the Board of Trustees.

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

Section 30.11: Normal Rate of Contribution for Tier Three AB-340 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 AB-340 Additional Contributions. A Tier Three AB-340 Safety Member may make Tier Three AB 340 Additional Contributions to the Pension Trust from his or her compensation. The County Employer may make appropriations to the Pension Trust designated as Tier Three AB 340 Additional Contributions on behalf of designated Members. In

the event that the County of San Luis Obispo shall designate certain of its appropriations to the Pension Trust as contributions made on behalf of Tier Three AB -340 Safety Members under Section 414 (h) of the U.S. Code, and in the event that said appropriations are in excess of the amount required to pay the Normal Contributions of designated Tier Three AB - 340 Safety Members, then the said excess amounts shall be considered to be the Additional Contributions of the designated Tier Three Safety Members.

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 AB-340 Safety Member's account or in a Tier Three AB-340 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 AB-340 Safety Member's account or the Tier Three AB-340 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 AB-340 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 at death. Upon the death of a Tier Three AB-340 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 AB-340 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 AB-340 Safety Member, and such deduction shall be paid to the Pension Trust and placed to the credit of each Tier Three AB-340 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 AB-340 Safety Member. A Tier Three AB-340 Safety Member who commenced his or her most recent period of membership on or after January 1, 2013, 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 AB-340 Retired Participant may be reinstated from retirement by the Board of Trustees, 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 AB-340 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.

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 Two 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 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 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 AB - 340 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 AB-340 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 Janaury1, 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 Safety Members and Tier Three Retired Participants.

Section 30.28: Prospective Application of Changes. Any future enhancements to the Tier 3 AB-340 Plan shall be prospective only.

Section 30.29: Contract Agency Participation in Tier Three-AB 340 Safety: Pursuant to the provisions of AB 340 the provisions of this Article 30: Tier Three AB – 340 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.

(12-18-2012)

ARTICLE 31: TIER THREE – AB 340: PROBATION OFFICER

Section 31.01: Applicability. This Article shall apply to:

(a) Any Probation Officer Member who becomes a County Employee of the County Employer on or after January 1, 2013 and who has never been an Employee of the County Employer shall be subject to the provisions of this Article 30: Tier Three AB-340: Safety.

(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 Article 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:

a. 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-AB 340 Probation Officer Members and/or Tier Three AB-340 Probation Officer Reserve Participants.

(f) Tier Three Probation Officer Reserve Participant means a person who was formerly a Tier Three 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:

b. Becomes a Tier Three Probation Officer Member employed by the County Employer on or after January 1, 2013; or
c. Becomes a Tier Three 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 AB-340 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 AB-340 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 AB-340 Probation Officer Reserve Participant, shall be based on his or her Pension Trust Service Credit and Tier Three Final Compensation prior to his or her termination from County Employment. A Tier Three AB-340 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 AB-340 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 Probation Officer Member Service Retirement Allowance.

(a) Notwithstanding the provisions of Article 6, Section 6.03, the Service Retirement Allowance for a Tier Three Probation Officer Member shall be a retirement allowance equal to the Member's Tier Three Final Compensation as provided in Section 31.03 of this Retirement Plan multiplied by the Member's Tier Three 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 Attained Age Percentage Factor to be used under this Section 31.02 shall be based on the Tier Three Member's last attained quarter year of age as of the effective date of retirement as set forth in the following table:

AGE	FACTOR	AGE	FACTOR	AGE	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	57.00	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 – AB 340 Pensionable Compensation:

(a) "Pensionable Compensation" of a Tier Three AB-340 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
(12) Any other form of compensation the Board of Trustees determines should not be pensionable compensation.

Section 31.03.5 Limitation on Tier 3 AB-340 Pensionable Compensation: The Tier 3 AB-340 Pensionable Compensation used to determine Tier Three AB-340 Compensation earnable and Tier Three AB-340 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 AB – 340 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 AB-340 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 AB 340 Probation Officer Member at the beginning of the absence.

Section 31.05: Tier Three – AB 340 Final Compensation.

(a) Notwithstanding any other provision of the Retirement Plan, for a Tier Three AB-340 Safety Member, Tier Three AB 340 Final Compensation means the average monthly Compensation Earnable by a Tier Three AB-340 Probation Officer Member:

(1) during any 36 consecutive months elected by a Tier Three AB-340 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 AB-340 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 AB-340 Reserve Participant, Tier Three AB-340 Final Compensation means the average monthly Compensation Earnable by a Tier Three Probation Officer Reserve Participant while a Tier Three 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 Probation Officer Reserve Participant at or before the time the Tier Three Probation Officer Reserve Participant files an application for retirement, or if the Tier Three Probation Officer Reserve Participant fails to elect,
(2) during the 36 consecutive months of the Tier Three Probation Officer Reserve Participant's highest Compensation Earnable while a Tier Three Probation Officer Member of this Pension Trust.

Section 31.06: Tier Three AB-340 Normal Contributions. Tier Three Normal Contribution means contributions made to the Pension Trust by, or on behalf of, a Tier Three 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 AB-340 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 AB – 340 Additional Contributions. Tier Three AB-340 Additional Contributions means contributions made to the Pension Trust by, or on the behalf of, a Tier Three Probation Officer Member in addition to normal contributions.

Section 31.08: "Tier Three-AB 340 Accumulated Normal Contributions" means the sum of all Tier Three AB-340 Normal Contributions standing to the credit of the Tier Three Probation Officer Member's individual account and regular interest thereon.

Section 31.09: "Tier Three-AB 340 Accumulated Additional Contributions" means the sum of all Tier Three AB 340 Additional Contributions standing to the credit of a Tier Three AB-340 Probation Officer Member's individual account and any regular interest thereon provided for by the Board of Trustees.

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

Section 31.11: Normal Rate of Contribution for Tier Three AB-340 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 Probation Officer Members shall be those set forth in "Appendix C: Probation Members Contribution Rates Tier 3 – AB340" hereof.

Section 31.12: Tier Three AB-340 Additional Contributions. A Tier Three AB-340 Probation Officer Member may make Tier Three AB-340 Additional Contributions to the Pension Trust from his or her compensation. The County Employer may make appropriations to the Pension Trust designated as Tier Three AB-340 Additional Contributions on behalf of designated Members. In the event that the County of San Luis Obispo shall designate certain of its appropriations to the Pension Trust as contributions made on behalf of Tier Three AB -340 Probation Officer Members under Section 414 (h) of the U.S. Code, and in the event that said appropriations are in excess of the amount required to pay the Normal Contributions of designated Tier Three AB - 340 Probation Officer Members, then the said excess amounts shall be considered to be the Additional Contributions of the designated Tier Three Probation Officer Members.

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 AB-340 Probation Officer Member's account or in a Tier Three AB-340 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 AB-340 Probation Officer Member's account or the Tier Three AB-340 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 AB-340 Probation 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 AB-340 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 AB-340 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 AB-340 Probation Officer Member, and such deduction shall be paid to the Pension Trust and placed to the credit of each Tier Three AB-340 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 AB-340 Probation Officer Member. A Tier Three AB-340 Probation Officer Member who commenced his or her most recent period of membership on or after January 1, 2013, 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 AB-340 Retired Participant may be reinstated from retirement by the Board of Trustees, 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 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 AB-340 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.

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 Two 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 30.18, 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 30 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 AB-340 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 AB-340 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 Janaury1, 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 30, all other provisions of the Retirement Plan applicable to Safety Members shall apply to Tier Three Safety Members and Tier Three Retired Participants.

Section 31.28: Prospective Application of Changes. Any future enhancements to the Tier 3 AB-340 Plan shall be prospective only.

Section 31.29: Contract Agency Participation in Tier Three-AB 340 Probation Officer: Pursuant to the provisions of AB 340 the provisions of this Article 31: Tier Three AB-340 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.

(12-18-2012)

APPENDIX A

Miscellaneous Members

Contribution Rates

TIER 1

Appendix	**A.M.01**
Effective Date	**December 20, 2015**
Pension Code	**CEA**
Description	**SLOCEA Miscellaneous Members**
Bargaining Unit	**SLOCEA - Public Services**
B/U Number	**01**
Employer Pickup	**8.75%**
Effective Date	**December 20, 2015**
Appropriation	**18.22%**

ENTRY AGE	CURRENT RATE
18	14.44%
19	14.51%
20	14.58%
21	14.64%
22	14.66%
23	14.68%
24	14.71%
25	14.75%
26	14.80%
27	14.85%
28	14.91%
29	14.98%
30	15.05%
31	15.13%
32	15.22%
33	15.31%
34	15.41%
35	15.51%
36	15.61%
37	15.72%
38	15.83%
39	15.95%
40	16.07%
41	16.20%
42	16.33%
43	16.47%
44	16.61%
45	16.75%
46	16.90%
47	17.06%
48	17.22%
49	17.38%
50	17.55%
51	17.72%
52	17.89%
53	18.07%
54	18.25%
55	18.44%
56	18.63%
57	18.82%
58	19.02%
59	19.22%
AND OVER	

Appendix	**A.M.02**
Effective Date	**December 20, 2015**
Pension Code	**CETC**
Description	**SLOCEA Trades & Crafts**
Bargaining Unit	**SLOCEA - Trades, Crafts & Services**
B/U Number	**02**
Employer Pickup	**10.38%**
Effective Date	**December 20, 2015**
Appropriation	**18.79%**

ENTRY AGE	CURRENT RATE
18	13.88%
19	13.95%
20	14.02%
21	14.08%
22	14.10%
23	14.12%
24	14.15%
25	14.19%
26	14.24%
27	14.29%
28	14.35%
29	14.42%
30	14.49%
31	14.57%
32	14.66%
33	14.75%
34	14.85%
35	14.95%
36	15.05%
37	15.16%
38	15.27%
39	15.39%
40	15.51%
41	15.64%
42	15.77%
43	15.91%
44	16.05%
45	16.19%
46	16.34%
47	16.50%
48	16.66%
49	16.82%
50	16.99%
51	17.16%
52	17.33%
53	17.51%
54	17.69%
55	17.88%
56	18.07%
57	18.26%
58	18.46%
59	18.66%
AND OVER	

Appendix	**A.M.04**
Effective Date	**December 20, 2015**
Pension Code	**GAUA**
Description	**SLOGAU - Government Attorneys**
Bargaining Unit	**SLO Government Attorneys Union**
B/U Number	**04**
Employer Pickup	**9.29%**
Add'l Comp	**9.29%**
Effective Date	**December 20, 2015**
Appropriation	**19.87%**

ENTRY AGE	CURRENT RATE
18	14.26%
19	14.33%
20	14.40%
21	14.46%
22	14.48%
23	14.50%
24	14.53%
25	14.57%
26	14.62%
27	14.67%
28	14.73%
29	14.80%
30	14.87%
31	14.95%
32	15.04%
33	15.13%
34	15.23%
35	15.33%
36	15.43%
37	15.54%
38	15.65%
39	15.77%
40	15.89%
41	16.02%
42	16.15%
43	16.29%
44	16.43%
45	16.57%
46	16.72%
47	16.88%
48	17.04%
49	17.20%
50	17.37%
51	17.54%
52	17.71%
53	17.89%
54	18.07%
55	18.26%
56	18.45%
57	18.64%
58	18.84%
59	19.04%
AND OVER	

Appendix	**A.M.05**
Effective Date	**December 20, 2015**
Pension Code	**CEA**
Description	**SLOCEA Miscellaneous Members**
Bargaining Unit	**SLOCEA - Supervisory Unit**
B/U Number	**05**
Employer Pickup	**8.75%**
Effective Date	**December 20, 2015**
Appropriation	**18.22%**

ENTRY AGE	CURRENT RATE
18	14.44%
19	14.51%
20	14.58%
21	14.64%
22	14.66%
23	14.68%
24	14.71%
25	14.75%
26	14.80%
27	14.85%
28	14.91%
29	14.98%
30	15.05%
31	15.13%
32	15.22%
33	15.31%
34	15.41%
35	15.51%
36	15.61%
37	15.72%
38	15.83%
39	15.95%
40	16.07%
41	16.20%
42	16.33%
43	16.47%
44	16.61%
45	16.75%
46	16.90%
47	17.06%
48	17.22%
49	17.38%
50	17.55%
51	17.72%
52	17.89%
53	18.07%
54	18.25%
55	18.44%
56	18.63%
57	18.82%
58	19.02%
59	19.22%
AND OVER	

Appendix	**A.M.07.LA**
Effective Date	**December 20, 2015**
Pension Code	**LEGA**
Description	**Legislative Assistants**
Bargaining Unit	**Operations & Staff Management**
B/U Number	**07**
Employer Pickup	**9.29%**
Add'l Comp	**9.29%**
Effective Date	**December 20, 2015**
Appropriation	**19.53%**

ENTRY AGE	CURRENT RATE
18	14.75%
19	14.82%
20	14.89%
21	14.95%
22	14.97%
23	14.99%
24	15.02%
25	15.06%
26	15.11%
27	15.16%
28	15.22%
29	15.29%
30	15.36%
31	15.44%
32	15.53%
33	15.62%
34	15.72%
35	15.82%
36	15.92%
37	16.03%
38	16.14%
39	16.26%
40	16.38%
41	16.51%
42	16.64%
43	16.78%
44	16.92%
45	17.06%
46	17.21%
47	17.37%
48	17.53%
49	17.69%
50	17.86%
51	18.03%
52	18.20%
53	18.38%
54	18.56%
55	18.75%
56	18.94%
57	19.13%
58	19.33%
59	19.53%
AND OVER	

Appendix	**A.M.07.LAFCO**
Effective Date	**December 20, 2015**
Pension Code	**LAFCO**
Description	
Bargaining Unit	**Operations & Staff Management**
B/U Number	**07**
Employer Pickup	**9.29%**
Add'l Comp	**9.29%**
Effective Date	**December 20, 2015**
Appropriation	**23.60%**

ENTRY AGE	CURRENT RATE
18	11.14%
19	11.21%
20	11.28%
21	11.34%
22	11.36%
23	11.38%
24	11.41%
25	11.45%
26	11.50%
27	11.55%
28	11.61%
29	11.68%
30	11.75%
31	11.83%
32	11.92%
33	12.01%
34	12.11%
35	12.21%
36	12.31%
37	12.42%
38	12.53%
39	12.65%
40	12.77%
41	12.90%
42	13.03%
43	13.17%
44	13.31%
45	13.45%
46	13.60%
47	13.76%
48	13.92%
49	14.08%
50	14.25%
51	14.42%
52	14.59%
53	14.77%
54	14.95%
55	15.14%
56	15.33%
57	15.52%
58	15.72%
59	15.92%
AND OVER	

Appendix	**A.M.07.LAFCOA**
Effective Date	**December 20, 2015**
Pension Code	**LAFCO**
Description	
Bargaining Unit	**Executive Officer with AUTO**
B/U Number	**07**
Employer Pickup	**9.29%**
Add'l Comp	**9.29%**
Effective Date	**December 20, 2015**
Appropriation	**23.60%**

ENTRY AGE	CURRENT RATE
18	12.64%
19	12.71%
20	12.78%
21	12.84%
22	12.86%
23	12.88%
24	12.91%
25	12.95%
26	13.00%
27	13.05%
28	13.11%
29	13.18%
30	13.25%
31	13.33%
32	13.42%
33	13.51%
34	13.61%
35	13.71%
36	13.81%
37	13.92%
38	14.03%
39	14.15%
40	14.27%
41	14.40%
42	14.53%
43	14.67%
44	14.81%
45	14.95%
46	15.10%
47	15.26%
48	15.42%
49	15.58%
50	15.75%
51	15.92%
52	16.09%
53	16.27%
54	16.45%
55	16.64%
56	16.83%
57	17.02%
58	17.22%
59	17.42%
AND OVER	

Appendix	**A.M.07**
Effective Date	**December 20, 2015**
Pension Code	**MGCF**
Description	**Management & Confidential**
Bargaining Unit	**Operations & Staff Management**
B/U Number	**07**
Employer Pickup	**9.29%**
Add'l Comp	**9.29%**
Effective Date	**December 20, 2015**
Appropriation	**19.53%**

ENTRY AGE	CURRENT RATE
18	14.75%
19	14.82%
20	14.89%
21	14.95%
22	14.97%
23	14.99%
24	15.02%
25	15.06%
26	15.11%
27	15.16%
28	15.22%
29	15.29%
30	15.36%
31	15.44%
32	15.53%
33	15.62%
34	15.72%
35	15.82%
36	15.92%
37	16.03%
38	16.14%
39	16.26%
40	16.38%
41	16.51%
42	16.64%
43	16.78%
44	16.92%
45	17.06%
46	17.21%
47	17.37%
48	17.53%
49	17.69%
50	17.86%
51	18.03%
52	18.20%
53	18.38%
54	18.56%
55	18.75%
56	18.94%
57	19.13%
58	19.33%
59	19.53%
AND OVER	

Appendix	**A.M.08**
Effective Date	**December 20, 2015**
Pension Code	**MGCF**
Description	**Management & Confidential**
Bargaining Unit	**General Management**
B/U Number	**08**
Employer Pickup	**9.29%**
Add'l Comp	**9.29%**
Effective Date	**December 20, 2015**
Appropriation	**19.53%**

ENTRY AGE	CURRENT RATE
18	14.75%
19	14.82%
20	14.89%
21	14.95%
22	14.97%
23	14.99%
24	15.02%
25	15.06%
26	15.11%
27	15.16%
28	15.22%
29	15.29%
30	15.36%
31	15.44%
32	15.53%
33	15.62%
34	15.72%
35	15.82%
36	15.92%
37	16.03%
38	16.14%
39	16.26%
40	16.38%
41	16.51%
42	16.64%
43	16.78%
44	16.92%
45	17.06%
46	17.21%
47	17.37%
48	17.53%
49	17.69%
50	17.86%
51	18.03%
52	18.20%
53	18.38%
54	18.56%
55	18.75%
56	18.94%
57	19.13%
58	19.33%
59	19.53%
AND OVER	

Appendix	**A.M.09**
Effective Date	**December 20, 2015**
Pension Code	**MGCF**
Description	**Management & Confidential**
Bargaining Unit	**Appointed Department Heads**
B/U Number	**09**
Employer Pickup	**9.29%**
Add'l Comp	**9.29%**
Effective Date	**December 20, 2015**
Appropriation	**19.53%**

ENTRY AGE	CURRENT RATE
18	14.75%
19	14.82%
20	14.89%
21	14.95%
22	14.97%
23	14.99%
24	15.02%
25	15.06%
26	15.11%
27	15.16%
28	15.22%
29	15.29%
30	15.36%
31	15.44%
32	15.53%
33	15.62%
34	15.72%
35	15.82%
36	15.92%
37	16.03%
38	16.14%
39	16.26%
40	16.38%
41	16.51%
42	16.64%
43	16.78%
44	16.92%
45	17.06%
46	17.21%
47	17.37%
48	17.53%
49	17.69%
50	17.86%
51	18.03%
52	18.20%
53	18.38%
54	18.56%
55	18.75%
56	18.94%
57	19.13%
58	19.33%
59	19.53%
AND OVER	

Appendix	**A.M.09.A**
Effective Date	**December 20, 2015**
Pension Code	**MGCA**
Description	**Management & Confidential with AUTO**
Bargaining Unit	**Appointed Department Heads**
B/U Number	**09**
Employer Pickup	**9.29%**
Add'l Comp	**9.29%**
Effective Date	**December 20, 2015**
Appropriation	**19.53%**

ENTRY AGE	CURRENT RATE
18	16.25%
19	16.32%
20	16.39%
21	16.45%
22	16.47%
23	16.49%
24	16.52%
25	16.56%
26	16.61%
27	16.66%
28	16.72%
29	16.79%
30	16.86%
31	16.94%
32	17.03%
33	17.12%
34	17.22%
35	17.32%
36	17.42%
37	17.53%
38	17.64%
39	17.76%
40	17.88%
41	18.01%
42	18.14%
43	18.28%
44	18.42%
45	18.56%
46	18.71%
47	18.87%
48	19.03%
49	19.19%
50	19.36%
51	19.53%
52	19.70%
53	19.88%
54	20.06%
55	20.25%
56	20.44%
57	20.63%
58	20.83%
59	21.03%
AND OVER	

Appendix	**A.M.10**
Effective Date	**December 20, 2015**
Pension Code	**ELOF**
Description	**Elected Officials**
Bargaining Unit	**Elected Officials**
B/U Number	**10**
Employer Pickup	**13.55%**
Add'l Comp	**13.55%**
Effective Date	**December 20, 2015**
Appropriation	**19.53%**

ENTRY AGE	CURRENT RATE
18	14.75%
19	14.82%
20	14.89%
21	14.95%
22	14.97%
23	14.99%
24	15.02%
25	15.06%
26	15.11%
27	15.16%
28	15.22%
29	15.29%
30	15.36%
31	15.44%
32	15.53%
33	15.62%
34	15.72%
35	15.82%
36	15.92%
37	16.03%
38	16.14%
39	16.26%
40	16.38%
41	16.51%
42	16.64%
43	16.78%
44	16.92%
45	17.06%
46	17.21%
47	17.37%
48	17.53%
49	17.69%
50	17.86%
51	18.03%
52	18.20%
53	18.38%
54	18.56%
55	18.75%
56	18.94%
57	19.13%
58	19.33%
59	19.53%
AND OVER	

Appendix	**A.M.10.A**
Effective Date	**December 20, 2015**
Pension Code	**ELOA**
Description	**Elected Officials with AUTO**
Bargaining Unit	**Elected Officials**
B/U Number	**10**
Employer Pickup	**13.55%**
Add'l Comp	**13.55%**
Effective Date	**December 20, 2015**
Appropriation	**19.53%**

ENTRY AGE	CURRENT RATE
18	16.25%
19	16.32%
20	16.39%
21	16.45%
22	16.47%
23	16.49%
24	16.52%
25	16.56%
26	16.61%
27	16.66%
28	16.72%
29	16.79%
30	16.86%
31	16.94%
32	17.03%
33	17.12%
34	17.22%
35	17.32%
36	17.42%
37	17.53%
38	17.64%
39	17.76%
40	17.88%
41	18.01%
42	18.14%
43	18.28%
44	18.42%
45	18.56%
46	18.71%
47	18.87%
48	19.03%
49	19.19%
50	19.36%
51	19.53%
52	19.70%
53	19.88%
54	20.06%
55	20.25%
56	20.44%
57	20.63%
58	20.83%
59	21.03%
AND OVER	

Appendix	**A.M.11**
Effective Date	**December 20, 2015**
Pension Code	**MGCF**
Description	**Management & Confidential**
Bargaining Unit	**Confidential**
B/U Number	**11**
Employer Pickup	**9.29%**
Add'l Comp	**9.29%**
Effective Date	**December 20, 2015**
Appropriation	**19.53%**

ENTRY AGE	CURRENT RATE
18	14.75%
19	14.82%
20	14.89%
21	14.95%
22	14.97%
23	14.99%
24	15.02%
25	15.06%
26	15.11%
27	15.16%
28	15.22%
29	15.29%
30	15.36%
31	15.44%
32	15.53%
33	15.62%
34	15.72%
35	15.82%
36	15.92%
37	16.03%
38	16.14%
39	16.26%
40	16.38%
41	16.51%
42	16.64%
43	16.78%
44	16.92%
45	17.06%
46	17.21%
47	17.37%
48	17.53%
49	17.69%
50	17.86%
51	18.03%
52	18.20%
53	18.38%
54	18.56%
55	18.75%
56	18.94%
57	19.13%
58	19.33%
59	19.53%
AND OVER	

Appendix	**A.M.12**
Effective Date	**December 20, 2015**
Pension Code	**DCCA**
Description	**Confidential Attorneys**
Bargaining Unit	**Deputy County Counsel Attorneys**
B/U Number	**12**
Employer Pickup	**9.29%**
Add'l Comp	**9.29%**
Effective Date	**December 20, 2015**
Appropriation	**19.87%**

ENTRY AGE	CURRENT RATE
18	14.26%
19	14.33%
20	14.40%
21	14.46%
22	14.48%
23	14.50%
24	14.53%
25	14.57%
26	14.62%
27	14.67%
28	14.73%
29	14.80%
30	14.87%
31	14.95%
32	15.04%
33	15.13%
34	15.23%
35	15.33%
36	15.43%
37	15.54%
38	15.65%
39	15.77%
40	15.89%
41	16.02%
42	16.15%
43	16.29%
44	16.43%
45	16.57%
46	16.72%
47	16.88%
48	17.04%
49	17.20%
50	17.37%
51	17.54%
52	17.71%
53	17.89%
54	18.07%
55	18.26%
56	18.45%
57	18.64%
58	18.84%
59	19.04%
AND OVER	

Appendix	**A.M.13**
Effective Date	**December 20, 2015**
Pension Code	**CEA**
Description	**SLOCEA Miscellaneous Members**
Bargaining Unit	**SLOCEA - Clerical Unit**
B/U Number	**13**
Employer Pickup	**8.75%**
Effective Date	**December 20, 2015**
Appropriation	**18.22%**

ENTRY AGE	CURRENT RATE
18	14.44%
19	14.51%
20	14.58%
21	14.64%
22	14.66%
23	14.68%
24	14.71%
25	14.75%
26	14.80%
27	14.85%
28	14.91%
29	14.98%
30	15.05%
31	15.13%
32	15.22%
33	15.31%
34	15.41%
35	15.51%
36	15.61%
37	15.72%
38	15.83%
39	15.95%
40	16.07%
41	16.20%
42	16.33%
43	16.47%
44	16.61%
45	16.75%
46	16.90%
47	17.06%
48	17.22%
49	17.38%
50	17.55%
51	17.72%
52	17.89%
53	18.07%
54	18.25%
55	18.44%
56	18.63%
57	18.82%
58	19.02%
59	19.22%
AND OVER	

Appendix	**A.M.14**
Effective Date	**December 20, 2015**
Pension Code	**DSNS - Miscellaneous**
Description	**Deputy Sheriff Non-Safety**
Bargaining Unit	**DSA - Dispatcher Supervisor**
B/U Number	**14**
Employer Pickup	**4.20%**
Effective Date	**December 20, 2015**
Appropriation	**15.17%**

ENTRY AGE	CURRENT RATE
18	14.25%
19	14.32%
20	14.39%
21	14.45%
22	14.47%
23	14.49%
24	14.52%
25	14.56%
26	14.61%
27	14.66%
28	14.72%
29	14.79%
30	14.86%
31	14.94%
32	15.03%
33	15.12%
34	15.22%
35	15.32%
36	15.42%
37	15.53%
38	15.64%
39	15.76%
40	15.88%
41	16.01%
42	16.14%
43	16.28%
44	16.42%
45	16.56%
46	16.71%
47	16.87%
48	17.03%
49	17.19%
50	17.36%
51	17.53%
52	17.70%
53	17.88%
54	18.06%
55	18.25%
56	18.44%
57	18.63%
58	18.83%
59	19.03%
AND OVER	

Appendix	**A.M.17**
Effective Date	**December 20, 2015**
Pension Code	**BDSP**
Description	**Board of Supervisors**
Bargaining Unit	**Supervisors**
B/U Number	**17**
Employer Pickup	**13.59%**
Add'l Comp	**13.59%**
Effective Date	**December 20, 2015**
Appropriation	**19.53%**

ENTRY AGE	CURRENT RATE
18	14.75%
19	14.82%
20	14.89%
21	14.95%
22	14.97%
23	14.99%
24	15.02%
25	15.06%
26	15.11%
27	15.16%
28	15.22%
29	15.29%
30	15.36%
31	15.44%
32	15.53%
33	15.62%
34	15.72%
35	15.82%
36	15.92%
37	16.03%
38	16.14%
39	16.26%
40	16.38%
41	16.51%
42	16.64%
43	16.78%
44	16.92%
45	17.06%
46	17.21%
47	17.37%
48	17.53%
49	17.69%
50	17.86%
51	18.03%
52	18.20%
53	18.38%
54	18.56%
55	18.75%
56	18.94%
57	19.13%
58	19.33%
59	19.53%
AND OVER	

Appendix	**A.M.17.A**
Effective Date	**December 20, 2015**
Pension Code	**BDSA**
Description	**Board of Supervisors with AUTO**
Bargaining Unit	**Supervisors**
B/U Number	**17**
Employer Pickup	**13.59%**
Add'l Comp	**13.59%**
Effective Date	**December 20, 2015**
Appropriation	**19.53%**

ENTRY AGE	CURRENT RATE
18	16.25%
19	16.32%
20	16.39%
21	16.45%
22	16.47%
23	16.49%
24	16.52%
25	16.56%
26	16.61%
27	16.66%
28	16.72%
29	16.79%
30	16.86%
31	16.94%
32	17.03%
33	17.12%
34	17.22%
35	17.32%
36	17.42%
37	17.53%
38	17.64%
39	17.76%
40	17.88%
41	18.01%
42	18.14%
43	18.28%
44	18.42%
45	18.56%
46	18.71%
47	18.87%
48	19.03%
49	19.19%
50	19.36%
51	19.53%
52	19.70%
53	19.88%
54	20.06%
55	20.25%
56	20.44%
57	20.63%
58	20.83%
59	21.03%
AND OVER	

Appendix	**A.M.17.C**
Effective Date	**December 20, 2015**
Pension Code Description	**COURTS**
Bargaining Unit	**Interpreter**
B/U Number	**17**
Employer Pickup	**7.74%**
Effective Date	**December 20, 2015**
Appropriation	**21.27%**

ENTRY AGE	CURRENT RATE
18	13.06%
19	13.13%
20	13.20%
21	13.26%
22	13.28%
23	13.30%
24	13.33%
25	13.37%
26	13.42%
27	13.47%
28	13.53%
29	13.60%
30	13.67%
31	13.75%
32	13.84%
33	13.93%
34	14.03%
35	14.13%
36	14.23%
37	14.34%
38	14.45%
39	14.57%
40	14.69%
41	14.82%
42	14.95%
43	15.09%
44	15.23%
45	15.37%
46	15.52%
47	15.68%
48	15.84%
49	16.00%
50	16.17%
51	16.34%
52	16.51%
53	16.69%
54	16.87%
55	17.06%
56	17.25%
57	17.44%
58	17.64%
59	17.84%
AND OVER	

Appendix	**A.M.18.C**
Effective Date	**December 20, 2015**
Pension Code Description	**COURTS**
Bargaining Unit	**Technical - SEIU**
B/U Number	**18**
Employer Pickup	**7.74%**
Effective Date	**December 20, 2015**
Appropriation	**21.11%**

ENTRY AGE	CURRENT RATE
18	13.22%
19	13.29%
20	13.36%
21	13.42%
22	13.44%
23	13.46%
24	13.49%
25	13.53%
26	13.58%
27	13.63%
28	13.69%
29	13.76%
30	13.83%
31	13.91%
32	14.00%
33	14.09%
34	14.19%
35	14.29%
36	14.39%
37	14.50%
38	14.61%
39	14.73%
40	14.85%
41	14.98%
42	15.11%
43	15.25%
44	15.39%
45	15.53%
46	15.68%
47	15.84%
48	16.00%
49	16.16%
50	16.33%
51	16.50%
52	16.67%
53	16.85%
54	17.03%
55	17.22%
56	17.41%
57	17.60%
58	17.80%
59	18.00%
AND	OVER

Appendix	**A.M.19.C**
Effective Date	**December 20, 2015**
Pension Code Description	**COURTS**
Bargaining Unit	**Supervisory - SLOCEA**
B/U Number	**19**
Employer Pickup	**6.47%**
Effective Date	**December 20, 2015**
Appropriation	**19.69%**

ENTRY AGE	CURRENT RATE
18	10.14%
19	10.21%
20	10.28%
21	10.34%
22	10.36%
23	10.38%
24	10.41%
25	10.45%
26	10.50%
27	10.55%
28	10.61%
29	10.68%
30	10.75%
31	10.83%
32	10.92%
33	11.01%
34	11.11%
35	11.21%
36	11.31%
37	11.42%
38	11.53%
39	11.65%
40	11.77%
41	11.90%
42	12.03%
43	12.17%
44	12.31%
45	12.45%
46	12.60%
47	12.76%
48	12.92%
49	13.08%
50	13.25%
51	13.42%
52	13.59%
53	13.77%
54	13.95%
55	14.14%
56	14.33%
57	14.52%
58	14.72%
59	14.92%
AND	OVER

Appendix	**A.M.20.C**
Effective Date	**December 20, 2015**
Pension Code Description	**COURTS**
Bargaining Unit	**Court Employees - SEIU**
B/U Number	**20**
Employer Pickup	**6.47%**
Effective Date	**December 20, 2015**
Appropriation	**19.63%**

ENTRY AGE	CURRENT RATE
18	10.70%
19	10.77%
20	10.84%
21	10.90%
22	10.92%
23	10.94%
24	10.97%
25	11.01%
26	11.06%
27	11.11%
28	11.17%
29	11.24%
30	11.31%
31	11.39%
32	11.48%
33	11.57%
34	11.67%
35	11.77%
36	11.87%
37	11.98%
38	12.09%
39	12.21%
40	12.33%
41	12.46%
42	12.59%
43	12.73%
44	12.87%
45	13.01%
46	13.16%
47	13.32%
48	13.48%
49	13.64%
50	13.81%
51	13.98%
52	14.15%
53	14.33%
54	14.51%
55	14.70%
56	14.89%
57	15.08%
58	15.28%
59	15.48%
AND OVER	

Appendix	**A.M.21**
Effective Date	**December 20, 2015**
Pension Code	**DSNS - Miscellaneous**
Description	**Deputy Sheriff Non-Safety**
Bargaining Unit	**DSA - Non-Safety Law Enforcement**
B/U Number	**21**
Employer Pickup	**4.20%**
Effective Date	**December 20, 2015**
Appropriation	**15.17%**

ENTRY AGE	CURRENT RATE
18	14.25%
19	14.32%
20	14.39%
21	14.45%
22	14.47%
23	14.49%
24	14.52%
25	14.56%
26	14.61%
27	14.66%
28	14.72%
29	14.79%
30	14.86%
31	14.94%
32	15.03%
33	15.12%
34	15.22%
35	15.32%
36	15.42%
37	15.53%
38	15.64%
39	15.76%
40	15.88%
41	16.01%
42	16.14%
43	16.28%
44	16.42%
45	16.56%
46	16.71%
47	16.87%
48	17.03%
49	17.19%
50	17.36%
51	17.53%
52	17.70%
53	17.88%
54	18.06%
55	18.25%
56	18.44%
57	18.63%
58	18.83%
59	19.03%
AND OVER	

Appendix	**A.M.22**
Effective Date	**December 20, 2015**
Pension Code	**DSNS - Miscellaneous**
Description	**Deputy Sheriff Non-Safety**
Bargaining Unit	**DSA - Dispatchers**
B/U Number	**22**
Employer Pickup	**4.20%**
Effective Date	**December 20, 2015**
Appropriation	**15.17%**

ENTRY AGE	CURRENT RATE
18	14.25%
19	14.32%
20	14.39%
21	14.45%
22	14.47%
23	14.49%
24	14.52%
25	14.56%
26	14.61%
27	14.66%
28	14.72%
29	14.79%
30	14.86%
31	14.94%
32	15.03%
33	15.12%
34	15.22%
35	15.32%
36	15.42%
37	15.53%
38	15.64%
39	15.76%
40	15.88%
41	16.01%
42	16.14%
43	16.28%
44	16.42%
45	16.56%
46	16.71%
47	16.87%
48	17.03%
49	17.19%
50	17.36%
51	17.53%
52	17.70%
53	17.88%
54	18.06%
55	18.25%
56	18.44%
57	18.63%
58	18.83%
59	19.03%
AND OVER	

Appendix	**A.M.24.C**
Effective Date	**December 20, 2015**
Pension Code	
Description	**COURTS**
Bargaining Unit	**General Management**
B/U Number	**24**
Employer Pickup	**7.74%**
Add'l Comp	**7.74%**
Effective Date	**December 20, 2015**
Appropriation	**24.46%**

ENTRY AGE	CURRENT RATE
18	11.99%
19	12.06%
20	12.13%
21	12.19%
22	12.21%
23	12.23%
24	12.26%
25	12.30%
26	12.35%
27	12.40%
28	12.46%
29	12.53%
30	12.60%
31	12.68%
32	12.77%
33	12.86%
34	12.96%
35	13.06%
36	13.16%
37	13.27%
38	13.38%
39	13.50%
40	13.62%
41	13.75%
42	13.88%
43	14.02%
44	14.16%
45	14.30%
46	14.45%
47	14.61%
48	14.77%
49	14.93%
50	15.10%
51	15.27%
52	15.44%
53	15.62%
54	15.80%
55	15.99%
56	16.18%
57	16.37%
58	16.57%
59	16.77%
AND OVER	

Appendix	**A.M.25.C**
Effective Date	**December 20, 2015**
Pension Code Description	**COURTS**
Bargaining Unit	**Commissioners & Attorneys**
B/U Number	**25**
Employer Pickup	**7.74%**
Add'l Comp	**7.74%**
Effective Date	**December 20, 2015**
Appropriation	**24.62%**

ENTRY AGE	CURRENT RATE
18	11.83%
19	11.90%
20	11.97%
21	12.03%
22	12.05%
23	12.07%
24	12.10%
25	12.14%
26	12.19%
27	12.24%
28	12.30%
29	12.37%
30	12.44%
31	12.52%
32	12.61%
33	12.70%
34	12.80%
35	12.90%
36	13.00%
37	13.11%
38	13.22%
39	13.34%
40	13.46%
41	13.59%
42	13.72%
43	13.86%
44	14.00%
45	14.14%
46	14.29%
47	14.45%
48	14.61%
49	14.77%
50	14.94%
51	15.11%
52	15.28%
53	15.46%
54	15.64%
55	15.83%
56	16.02%
57	16.21%
58	16.41%
59	16.61%
AND OVER	

Appendix	**A.M.26.C**
Effective Date	**December 20, 2015**
Pension Code Description	**COURTS**
Bargaining Unit	**Confidential**
B/U Number	**26**
Employer Pickup	**7.74%**
Add'l Comp	**7.74%**
Effective Date	**December 20, 2015**
Appropriation	**24.46%**

ENTRY AGE	CURRENT RATE
18	11.99%
19	12.06%
20	12.13%
21	12.19%
22	12.21%
23	12.23%
24	12.26%
25	12.30%
26	12.35%
27	12.40%
28	12.46%
29	12.53%
30	12.60%
31	12.68%
32	12.77%
33	12.86%
34	12.96%
35	13.06%
36	13.16%
37	13.27%
38	13.38%
39	13.50%
40	13.62%
41	13.75%
42	13.88%
43	14.02%
44	14.16%
45	14.30%
46	14.45%
47	14.61%
48	14.77%
49	14.93%
50	15.10%
51	15.27%
52	15.44%
53	15.62%
54	15.80%
55	15.99%
56	16.18%
57	16.37%
58	16.57%
59	16.77%
AND OVER	

Appendix	**A.M.27.C**
Effective Date	**December 20, 2015**
Pension Code Description	**COURTS**
Bargaining Unit	**Professional**
B/U Number	**27**
Employer Pickup	**7.74%**
Add'l Comp	**7.74%**
Effective Date	**December 20, 2015**
Appropriation	**24.46%**

ENTRY AGE	CURRENT RATE
18	11.99%
19	12.06%
20	12.13%
21	12.19%
22	12.21%
23	12.23%
24	12.26%
25	12.30%
26	12.35%
27	12.40%
28	12.46%
29	12.53%
30	12.60%
31	12.68%
32	12.77%
33	12.86%
34	12.96%
35	13.06%
36	13.16%
37	13.27%
38	13.38%
39	13.50%
40	13.62%
41	13.75%
42	13.88%
43	14.02%
44	14.16%
45	14.30%
46	14.45%
47	14.61%
48	14.77%
49	14.93%
50	15.10%
51	15.27%
52	15.44%
53	15.62%
54	15.80%
55	15.99%
56	16.18%
57	16.37%
58	16.57%
59	16.77%
AND OVER	

Appendix	**A.M.98 - APCD**
Effective Date	**December 20, 2015**
Pension Code	**9APD**
Description	**Miscellaneous Members**
Bargaining Unit	**Public Services**
B/U Number	**98**
Employer Pickup	**5.75%**
Effective Date	**December 20, 2015**
Appropriation	**18.71%**

ENTRY AGE	CURRENT RATE
18	13.95%
19	14.02%
20	14.09%
21	14.15%
22	14.17%
23	14.19%
24	14.22%
25	14.26%
26	14.31%
27	14.36%
28	14.42%
29	14.49%
30	14.56%
31	14.64%
32	14.73%
33	14.82%
34	14.92%
35	15.02%
36	15.12%
37	15.23%
38	15.34%
39	15.46%
40	15.58%
41	15.71%
42	15.84%
43	15.98%
44	16.12%
45	16.26%
46	16.41%
47	16.57%
48	16.73%
49	16.89%
50	17.06%
51	17.23%
52	17.40%
53	17.58%
54	17.76%
55	17.95%
56	18.14%
57	18.33%
58	18.53%
59	18.73%
AND OVER	

Appendix	**A.M.99 - APCD**
Effective Date	**December 20, 2015**
Pension Code	**9APC**
Description	**Management**
Bargaining Unit	**Operations & Staff Management**
B/U Number	**99**
Employer Pickup	**9.29%**
Add'l Comp	**9.29%**
Effective Date	**December 20, 2015**
Appropriation	**20.02%**

ENTRY AGE	CURRENT RATE
18	14.26%
19	14.33%
20	14.40%
21	14.46%
22	14.48%
23	14.50%
24	14.53%
25	14.57%
26	14.62%
27	14.67%
28	14.73%
29	14.80%
30	14.87%
31	14.95%
32	15.04%
33	15.13%
34	15.23%
35	15.33%
36	15.43%
37	15.54%
38	15.65%
39	15.77%
40	15.89%
41	16.02%
42	16.15%
43	16.29%
44	16.43%
45	16.57%
46	16.72%
47	16.88%
48	17.04%
49	17.20%
50	17.37%
51	17.54%
52	17.71%
53	17.89%
54	18.07%
55	18.26%
56	18.45%
57	18.64%
58	18.84%
59	19.04%
AND OVER	

Appendix	**A.M.99.A - APCD**
Effective Date	**December 20, 2015**
Pension Code	**9APA**
Description	**Management**
Bargaining Unit	**Department Head**
B/U Number	**99**
Employer Pickup	**9.29%**
Add'l Comp	**9.29%**
Effective Date	**December 20, 2015**
Appropriation	**20.02%**

ENTRY AGE	CURRENT RATE
18	15.76%
19	15.83%
20	15.90%
21	15.96%
22	15.98%
23	16.00%
24	16.03%
25	16.07%
26	16.12%
27	16.17%
28	16.23%
29	16.30%
30	16.37%
31	16.45%
32	16.54%
33	16.63%
34	16.73%
35	16.83%
36	16.93%
37	17.04%
38	17.15%
39	17.27%
40	17.39%
41	17.52%
42	17.65%
43	17.79%
44	17.93%
45	18.07%
46	18.22%
47	18.38%
48	18.54%
49	18.70%
50	18.87%
51	19.04%
52	19.21%
53	19.39%
54	19.57%
55	19.76%
56	19.95%
57	20.14%
58	20.34%
59	20.54%
AND OVER	

APPENDIX A

Miscellaneous Members

Contribution Rates

TIER 2

Appendix	**T2- A.M.01**
Effective Date	**December 20, 2015**
Pension Code	**2CEA**
Description	**SLOCEA Miscellaneous Members**
Bargaining Unit	**SLOCEA - Public Services**
B/U Number	**01**
Employer Pickup	**8.75%**
Effective Date	**December 20, 2015**
Appropriation *	**18.22%**

* Blended contribution rate for Tier 1 and Tier 2

ENTRY AGE	CURRENT RATE
18	5.86%
19	5.98%
20	6.10%
21	6.25%
22	6.36%
23	6.52%
24	6.64%
25	6.78%
26	6.98%
27	7.08%
28	7.27%
29	7.42%
30	7.72%
31	7.88%
32	8.17%
33	8.32%
34	8.50%
35	8.82%
36	8.97%
37	9.18%
38	9.41%
39	9.62%
40	9.82%
41	9.97%
42	10.00%
43	10.23%
44	10.46%
45	10.55%
46	10.83%
47	11.07%
48	11.17%
49	11.45%
50	11.49%
51	11.70%
52	11.76%
53	11.96%
54	12.15%
55	12.45%
56	12.51%
57	12.53%
58	12.55%
59	12.57%
60	12.59%
61	12.61%
62	12.63%
AND OVER	

Appendix	**T2- A.M.02**
Effective Date	**December 20, 2015**
Pension Code	**2CET**
Description	**SLOCEA Trades & Crafts**
Bargaining Unit	**SLOCEA - Trades, Crafts & Services**
B/U Number	**02**
Employer Pickup	**10.38%**
Effective Date	**December 20, 2015**
Appropriation *	**18.79%**

* Blended contribution rate for Tier 1 and Tier 2

ENTRY AGE	CURRENT RATE
18	5.86%
19	5.98%
20	6.10%
21	6.25%
22	6.36%
23	6.52%
24	6.64%
25	6.78%
26	6.98%
27	7.08%
28	7.27%
29	7.42%
30	7.72%
31	7.88%
32	8.17%
33	8.32%
34	8.50%
35	8.82%
36	8.97%
37	9.18%
38	9.41%
39	9.62%
40	9.82%
41	9.97%
42	10.00%
43	10.23%
44	10.46%
45	10.55%
46	10.83%
47	11.07%
48	11.17%
49	11.45%
50	11.49%
51	11.70%
52	11.76%
53	11.96%
54	12.15%
55	12.45%
56	12.51%
57	12.53%
58	12.55%
59	12.57%
60	12.59%
61	12.61%
62	12.63%
AND OVER	

Appendix	**T2- A.M.04**
Effective Date	**December 20, 2015**
Pension Code	**2GAU**
Description	**SLOGAU - Government Attorneys**
Bargaining Unit	**SLO Government Attorneys Union**
B/U Number	**04**
Employer Pickup	**9.29%**
Add'l Comp	**0.00%**
Effective Date	**December 20, 2015**
Appropriation *	**19.87%**

* Blended contribution rate for Tier 1 and Tier 2

ENTRY AGE	CURRENT RATE
18	5.37%
19	5.49%
20	5.61%
21	5.76%
22	5.87%
23	6.03%
24	6.15%
25	6.29%
26	6.49%
27	6.59%
28	6.78%
29	6.93%
30	7.23%
31	7.39%
32	7.68%
33	7.83%
34	8.01%
35	8.33%
36	8.48%
37	8.69%
38	8.92%
39	9.13%
40	9.33%
41	9.48%
42	9.51%
43	9.74%
44	9.97%
45	10.06%
46	10.34%
47	10.58%
48	10.68%
49	10.96%
50	11.00%
51	11.21%
52	11.27%
53	11.47%
54	11.66%
55	11.96%
56	12.02%
57	12.04%
58	12.06%
59	12.08%
60	12.10%
61	12.12%
62	12.14%
AND OVER	

Appendix	**T2- A.M.05**
Effective Date	**December 20, 2015**
Pension Code	**2CEA**
Description	**SLOCEA Miscellaneous Members**
Bargaining Unit	**SLOCEA - Supervisory Unit**
B/U Number	**05**
Employer Pickup	**8.75%**
Effective Date	**December 20, 2015**
Appropriation *	**18.22%**

* Blended contribution rate for Tier 1 and Tier 2

ENTRY AGE	CURRENT RATE
18	5.86%
19	5.98%
20	6.10%
21	6.25%
22	6.36%
23	6.52%
24	6.64%
25	6.78%
26	6.98%
27	7.08%
28	7.27%
29	7.42%
30	7.72%
31	7.88%
32	8.17%
33	8.32%
34	8.50%
35	8.82%
36	8.97%
37	9.18%
38	9.41%
39	9.62%
40	9.82%
41	9.97%
42	10.00%
43	10.23%
44	10.46%
45	10.55%
46	10.83%
47	11.07%
48	11.17%
49	11.45%
50	11.49%
51	11.70%
52	11.76%
53	11.96%
54	12.15%
55	12.45%
56	12.51%
57	12.53%
58	12.55%
59	12.57%
60	12.59%
61	12.61%
62	12.63%
AND OVER	

Appendix	**T2- A.M.07**
Effective Date	**December 20, 2015**
Pension Code	**2MGC**
Description	**Management & Confidential**
Bargaining Unit	**Operations & Staff Management**
B/U Number	**07**
Employer Pickup	**9.29%**
Add'l Comp	**0.00%**
Effective Date	**December 20, 2015**
Appropriation *	**19.53%**

* Blended contribution rate for Tier 1 and Tier 2

ENTRY AGE	CURRENT RATE
18	5.86%
19	5.98%
20	6.10%
21	6.25%
22	6.36%
23	6.52%
24	6.64%
25	6.78%
26	6.98%
27	7.08%
28	7.27%
29	7.42%
30	7.72%
31	7.88%
32	8.17%
33	8.32%
34	8.50%
35	8.82%
36	8.97%
37	9.18%
38	9.41%
39	9.62%
40	9.82%
41	9.97%
42	10.00%
43	10.23%
44	10.46%
45	10.55%
46	10.83%
47	11.07%
48	11.17%
49	11.45%
50	11.49%
51	11.70%
52	11.76%
53	11.96%
54	12.15%
55	12.45%
56	12.51%
57	12.53%
58	12.55%
59	12.57%
60	12.59%
61	12.61%
62	12.63%
AND OVER	

Appendix	**T2- A.M.07.LA**
Effective Date	**December 20, 2015**
Pension Code	**2LEG**
Description	**Legislative Assistants**
Bargaining Unit	**Operations & Staff Management**
B/U Number	**07**
Employer Pickup	**9.29%**
Add'l Comp	**0.00%**
Effective Date	**December 20, 2015**
Appropriation *	**19.53%**

* Blended contribution rate for Tier 1 and Tier 2

ENTRY AGE	CURRENT RATE
18	5.86%
19	5.98%
20	6.10%
21	6.25%
22	6.36%
23	6.52%
24	6.64%
25	6.78%
26	6.98%
27	7.08%
28	7.27%
29	7.42%
30	7.72%
31	7.88%
32	8.17%
33	8.32%
34	8.50%
35	8.82%
36	8.97%
37	9.18%
38	9.41%
39	9.62%
40	9.82%
41	9.97%
42	10.00%
43	10.23%
44	10.46%
45	10.55%
46	10.83%
47	11.07%
48	11.17%
49	11.45%
50	11.49%
51	11.70%
52	11.76%
53	11.96%
54	12.15%
55	12.45%
56	12.51%
57	12.53%
58	12.55%
59	12.57%
60	12.59%
61	12.61%
62	12.63%
AND OVER	

Appendix	**T2- A.M.08**
Effective Date	**December 20, 2015**
Pension Code	**2MGC**
Description	**Management & Confidential**
Bargaining Unit	**General Management**
B/U Number	**08**
Employer Pickup	**9.29%**
Add'l Comp	**0.00%**
Effective Date	**December 20, 2015**
Appropriation *	**19.53%**

* Blended contribution rate for Tier 1 and Tier 2

ENTRY AGE	CURRENT RATE
18	5.86%
19	5.98%
20	6.10%
21	6.25%
22	6.36%
23	6.52%
24	6.64%
25	6.78%
26	6.98%
27	7.08%
28	7.27%
29	7.42%
30	7.72%
31	7.88%
32	8.17%
33	8.32%
34	8.50%
35	8.82%
36	8.97%
37	9.18%
38	9.41%
39	9.62%
40	9.82%
41	9.97%
42	10.00%
43	10.23%
44	10.46%
45	10.55%
46	10.83%
47	11.07%
48	11.17%
49	11.45%
50	11.49%
51	11.70%
52	11.76%
53	11.96%
54	12.15%
55	12.45%
56	12.51%
57	12.53%
58	12.55%
59	12.57%
60	12.59%
61	12.61%
62	12.63%
AND OVER	

Appendix	**T2- A.M.09**
Effective Date	**December 20, 2015**
Pension Code	**2MGC**
Description	**Management & Confidential**
Bargaining Unit	**Appointed Department Heads**
B/U Number	**09**
Employer Pickup	**9.29%**
Add'l Comp	**0.00%**
Effective Date	**December 20, 2015**
Appropriation *	**19.53%**

* Blended contribution rate for Tier 1 and Tier 2

ENTRY AGE	CURRENT RATE
18	5.86%
19	5.98%
20	6.10%
21	6.25%
22	6.36%
23	6.52%
24	6.64%
25	6.78%
26	6.98%
27	7.08%
28	7.27%
29	7.42%
30	7.72%
31	7.88%
32	8.17%
33	8.32%
34	8.50%
35	8.82%
36	8.97%
37	9.18%
38	9.41%
39	9.62%
40	9.82%
41	9.97%
42	10.00%
43	10.23%
44	10.46%
45	10.55%
46	10.83%
47	11.07%
48	11.17%
49	11.45%
50	11.49%
51	11.70%
52	11.76%
53	11.96%
54	12.15%
55	12.45%
56	12.51%
57	12.53%
58	12.55%
59	12.57%
60	12.59%
61	12.61%
62	12.63%
AND OVER	

Appendix	**T2- A.M.10**
Effective Date	**December 20, 2015**
Pension Code	**2ELO**
Description	**Elected Officials**
Bargaining Unit	**Elected Officials**
B/U Number	**10**
Employer Pickup	**13.55%**
Add'l Comp	**0.00%**
Effective Date	**December 20, 2015**
Appropriation *	**19.53%**

* Blended contribution rate for Tier 1 and Tier 2

ENTRY AGE	CURRENT RATE
18	5.86%
19	5.98%
20	6.10%
21	6.25%
22	6.36%
23	6.52%
24	6.64%
25	6.78%
26	6.98%
27	7.08%
28	7.27%
29	7.42%
30	7.72%
31	7.88%
32	8.17%
33	8.32%
34	8.50%
35	8.82%
36	8.97%
37	9.18%
38	9.41%
39	9.62%
40	9.82%
41	9.97%
42	10.00%
43	10.23%
44	10.46%
45	10.55%
46	10.83%
47	11.07%
48	11.17%
49	11.45%
50	11.49%
51	11.70%
52	11.76%
53	11.96%
54	12.15%
55	12.45%
56	12.51%
57	12.53%
58	12.55%
59	12.57%
60	12.59%
61	12.61%
62	12.63%
AND OVER	

Appendix	**T2- A.M.11**
Effective Date	**December 20, 2015**
Pension Code	**2MGC**
Description	**Management & Confidential**
Bargaining Unit	**Confidential**
B/U Number	**11**
Employer Pickup	**9.29%**
Add'l Comp	**0.00%**
Effective Date	**December 20, 2015**
Appropriation *	**19.53%**

* Blended contribution rate for Tier 1 and Tier 2

ENTRY AGE	CURRENT RATE
18	5.86%
19	5.98%
20	6.10%
21	6.25%
22	6.36%
23	6.52%
24	6.64%
25	6.78%
26	6.98%
27	7.08%
28	7.27%
29	7.42%
30	7.72%
31	7.88%
32	8.17%
33	8.32%
34	8.50%
35	8.82%
36	8.97%
37	9.18%
38	9.41%
39	9.62%
40	9.82%
41	9.97%
42	10.00%
43	10.23%
44	10.46%
45	10.55%
46	10.83%
47	11.07%
48	11.17%
49	11.45%
50	11.49%
51	11.70%
52	11.76%
53	11.96%
54	12.15%
55	12.45%
56	12.51%
57	12.53%
58	12.55%
59	12.57%
60	12.59%
61	12.61%
62	12.63%
AND OVER	

Appendix	**T2- A.M.12**
Effective Date	**December 20, 2015**
Pension Code	**2DCC**
Description	**Confidential Attorneys**
Bargaining Unit	**Deputy County Counsel Attorneys**
B/U Number	**12**
Employer Pickup	**9.29%**
Add'l Comp	**0.00%**
Effective Date	**December 20, 2015**
Appropriation *	**19.87%**

* Blended contribution rate for Tier 1 and Tier 2

ENTRY AGE	CURRENT RATE
18	5.37%
19	5.49%
20	5.61%
21	5.76%
22	5.87%
23	6.03%
24	6.15%
25	6.29%
26	6.49%
27	6.59%
28	6.78%
29	6.93%
30	7.23%
31	7.39%
32	7.68%
33	7.83%
34	8.01%
35	8.33%
36	8.48%
37	8.69%
38	8.92%
39	9.13%
40	9.33%
41	9.48%
42	9.51%
43	9.74%
44	9.97%
45	10.06%
46	10.34%
47	10.58%
48	10.68%
49	10.96%
50	11.00%
51	11.21%
52	11.27%
53	11.47%
54	11.66%
55	11.96%
56	12.02%
57	12.04%
58	12.06%
59	12.08%
60	12.10%
61	12.12%
62	12.14%
AND OVER	

Appendix	**T2- A.M.13**
Effective Date	**December 20, 2015**
Pension Code	**2CEA**
Description	**SLOCEA Miscellaneous Members**
Bargaining Unit	**SLOCEA - Clerical Unit**
B/U Number	**13**
Employer Pickup	**8.75%**
Effective Date	**December 20, 2015**
Appropriation *	**18.22%**

* Blended contribution rate for Tier 1 and Tier 2

ENTRY AGE	CURRENT RATE
18	5.86%
19	5.98%
20	6.10%
21	6.25%
22	6.36%
23	6.52%
24	6.64%
25	6.78%
26	6.98%
27	7.08%
28	7.27%
29	7.42%
30	7.72%
31	7.88%
32	8.17%
33	8.32%
34	8.50%
35	8.82%
36	8.97%
37	9.18%
38	9.41%
39	9.62%
40	9.82%
41	9.97%
42	10.00%
43	10.23%
44	10.46%
45	10.55%
46	10.83%
47	11.07%
48	11.17%
49	11.45%
50	11.49%
51	11.70%
52	11.76%
53	11.96%
54	12.15%
55	12.45%
56	12.51%
57	12.53%
58	12.55%
59	12.57%
60	12.59%
61	12.61%
62	12.63%
AND OVER	

Appendix	**T2- A.M.14**
Effective Date	**December 20, 2015**
Pension Code	**2DSN**
Description	**Deputy Sheriff Non-Safety**
Bargaining Unit	**DSA - Dispatcher Supervisor**
B/U Number	**14**
Employer Pickup	**4.20%**
Effective Date	**December 20, 2015**
Appropriation *	**15.17%**

* Blended contribution rate for Tier 1 and Tier 2

ENTRY AGE	CURRENT RATE
18	5.86%
19	5.98%
20	6.10%
21	6.25%
22	6.36%
23	6.52%
24	6.64%
25	6.78%
26	6.98%
27	7.08%
28	7.27%
29	7.42%
30	7.72%
31	7.88%
32	8.17%
33	8.32%
34	8.50%
35	8.82%
36	8.97%
37	9.18%
38	9.41%
39	9.62%
40	9.82%
41	9.97%
42	10.00%
43	10.23%
44	10.46%
45	10.55%
46	10.83%
47	11.07%
48	11.17%
49	11.45%
50	11.49%
51	11.70%
52	11.76%
53	11.96%
54	12.15%
55	12.45%
56	12.51%
57	12.53%
58	12.55%
59	12.57%
60	12.59%
61	12.61%
62	12.63%
AND OVER	

Appendix	**T2- A.M.17**
Effective Date	**December 20, 2015**
Pension Code	**2BDS**
Description	**Board of Supervisors**
Bargaining Unit	**Supervisors**
B/U Number	**17**
Employer Pickup	**13.59%**
Add'l Comp	**0.00%**
Effective Date	**December 20, 2015**
Appropriation *	**19.53%**

* Blended contribution rate for Tier 1 and Tier 2

ENTRY AGE	CURRENT RATE
18	5.86%
19	5.98%
20	6.10%
21	6.25%
22	6.36%
23	6.52%
24	6.64%
25	6.78%
26	6.98%
27	7.08%
28	7.27%
29	7.42%
30	7.72%
31	7.88%
32	8.17%
33	8.32%
34	8.50%
35	8.82%
36	8.97%
37	9.18%
38	9.41%
39	9.62%
40	9.82%
41	9.97%
42	10.00%
43	10.23%
44	10.46%
45	10.55%
46	10.83%
47	11.07%
48	11.17%
49	11.45%
50	11.49%
51	11.70%
52	11.76%
53	11.96%
54	12.15%
55	12.45%
56	12.51%
57	12.53%
58	12.55%
59	12.57%
60	12.59%
61	12.61%
62	12.63%
AND OVER	

Appendix	**T2- A.M.21**
Effective Date	**December 20, 2015**
Pension Code	**2DSN**
Description	**Deputy Sheriff Non-Safety**
Bargaining Unit	**DSA - Non-Safety Law Enforcement**
B/U Number	**21**
Employer Pickup	**4.20%**
Effective Date	**December 20, 2015**
Appropriation *	**15.17%**

* Blended contribution rate for Tier 1 and Tier 2

ENTRY AGE	CURRENT RATE
18	5.86%
19	5.98%
20	6.10%
21	6.25%
22	6.36%
23	6.52%
24	6.64%
25	6.78%
26	6.98%
27	7.08%
28	7.27%
29	7.42%
30	7.72%
31	7.88%
32	8.17%
33	8.32%
34	8.50%
35	8.82%
36	8.97%
37	9.18%
38	9.41%
39	9.62%
40	9.82%
41	9.97%
42	10.00%
43	10.23%
44	10.46%
45	10.55%
46	10.83%
47	11.07%
48	11.17%
49	11.45%
50	11.49%
51	11.70%
52	11.76%
53	11.96%
54	12.15%
55	12.45%
56	12.51%
57	12.53%
58	12.55%
59	12.57%
60	12.59%
61	12.61%
62	12.63%
AND OVER	

Appendix	**T2- A.M.22**
Effective Date	**December 20, 2015**
Pension Code	**2DSN**
Description	**Deputy Sheriff Non-Safety**
Bargaining Unit	**DSA - Dispatchers**
B/U Number	**22**
Employer Pickup	**4.20%**
Effective Date	**December 20, 2015**
Appropriation *	**15.17%**

* Blended contribution rate for Tier 1 and Tier 2

ENTRY AGE	CURRENT RATE
18	5.86%
19	5.98%
20	6.10%
21	6.25%
22	6.36%
23	6.52%
24	6.64%
25	6.78%
26	6.98%
27	7.08%
28	7.27%
29	7.42%
30	7.72%
31	7.88%
32	8.17%
33	8.32%
34	8.50%
35	8.82%
36	8.97%
37	9.18%
38	9.41%
39	9.62%
40	9.82%
41	9.97%
42	10.00%
43	10.23%
44	10.46%
45	10.55%
46	10.83%
47	11.07%
48	11.17%
49	11.45%
50	11.49%
51	11.70%
52	11.76%
53	11.96%
54	12.15%
55	12.45%
56	12.51%
57	12.53%
58	12.55%
59	12.57%
60	12.59%
61	12.61%
62	12.63%
AND OVER	

Appendix	**T2- A.M.98 - APCD**
Effective Date	**December 22, 2013**
Pension Code	**2APD**
Description	**Miscellaneous Members**
Bargaining Unit	**Public Services**
B/U Number	**98**
Employer Pickup	**5.75%**
Effective Date	**December 22, 2013**
Appropriation *	**18.71%**

* Blended contribution rate for Tier 1 and Tier 2

ENTRY AGE	CURRENT RATE
18	5.37%
19	5.49%
20	5.61%
21	5.76%
22	5.87%
23	6.03%
24	6.15%
25	6.29%
26	6.49%
27	6.59%
28	6.78%
29	6.93%
30	7.23%
31	7.39%
32	7.68%
33	7.83%
34	8.01%
35	8.33%
36	8.48%
37	8.69%
38	8.92%
39	9.13%
40	9.33%
41	9.48%
42	9.51%
43	9.74%
44	9.97%
45	10.06%
46	10.34%
47	10.58%
48	10.68%
49	10.96%
50	11.00%
51	11.21%
52	11.27%
53	11.47%
54	11.66%
55	11.96%
56	12.02%
57	12.04%
58	12.06%
59	12.08%
60	12.10%
61	12.12%
62	12.14%
AND OVER	

Appendix	**T2- A.M.99 - APCD**
Effective Date	**December 22, 2013**
Pension Code	**2APC**
Description	**Management**
Bargaining Unit	**Operations & Staff Management**
B/U Number	**99**
Employer Pickup	**9.29%**
Add'l Comp	**0.00%**
Effective Date	**December 22, 2013**
Appropriation *	**20.02%**

* Blended contribution rate for Tier 1 and Tier 2

ENTRY AGE	CURRENT RATE
18	5.37%
19	5.49%
20	5.61%
21	5.76%
22	5.87%
23	6.03%
24	6.15%
25	6.29%
26	6.49%
27	6.59%
28	6.78%
29	6.93%
30	7.23%
31	7.39%
32	7.68%
33	7.83%
34	8.01%
35	8.33%
36	8.48%
37	8.69%
38	8.92%
39	9.13%
40	9.33%
41	9.48%
42	9.51%
43	9.74%
44	9.97%
45	10.06%
46	10.34%
47	10.58%
48	10.68%
49	10.96%
50	11.00%
51	11.21%
52	11.27%
53	11.47%
54	11.66%
55	11.96%
56	12.02%
57	12.04%
58	12.06%
59	12.08%
60	12.10%
61	12.12%
62	12.14%
AND OVER	

APPENDIX A

Miscellaneous Members

Contribution Rates

TIER 3 - AB340

Appendix	**T3 - A.M.01**
Effective Date	**December 20, 2015**
Pension Code	**3CEA**
Description	**SLOCEA Miscellaneous Members**
Bargaining Unit	**SLOCEA - Public Services**
B/U Number	**01**
Employer Pickup	**0.00%**
Effective Date	**December 20, 2015**
Appropriation	**17.73%**

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

ENTRY AGE	CURRENT RATE
18	4.24%
19	4.49%
20	4.49%
21	4.74%
22	4.74%
23	4.99%
24	4.99%
25	5.24%
26	5.49%
27	5.49%
28	5.74%
29	5.99%
30	5.99%
31	6.24%
32	6.49%
33	6.74%
34	6.99%
35	6.99%
36	7.24%
37	7.49%
38	7.74%
39	7.99%
40	8.24%
41	8.49%
42	8.49%
43	8.74%
44	8.99%
45	9.24%
46	9.49%
47	9.74%
48	9.99%
49	10.24%
50	10.49%
51	10.74%
52	10.99%
53	11.24%
54	11.49%
55	11.74%
56	11.99%
57	11.99%
AND OVER	

Appendix	**T3 - A.M.02**
Effective Date	**December 20, 2015**
Pension Code	**3CET**
Description	**SLOCEA Trades & Crafts**
Bargaining Unit	**SLOCEA - Trades, Crafts & Services**
B/U Number	**02**
Employer Pickup	**0.00%**
Effective Date	**December 20, 2015**
Appropriation	**18.30%**

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

ENTRY AGE	CURRENT RATE
18	4.24%
19	4.49%
20	4.49%
21	4.74%
22	4.74%
23	4.99%
24	4.99%
25	5.24%
26	5.49%
27	5.49%
28	5.74%
29	5.99%
30	5.99%
31	6.24%
32	6.49%
33	6.74%
34	6.99%
35	6.99%
36	7.24%
37	7.49%
38	7.74%
39	7.99%
40	8.24%
41	8.49%
42	8.49%
43	8.74%
44	8.99%
45	9.24%
46	9.49%
47	9.74%
48	9.99%
49	10.24%
50	10.49%
51	10.74%
52	10.99%
53	11.24%
54	11.49%
55	11.74%
56	11.99%
57	11.99%
AND OVER	

Appendix	**T3 - A.M.04**
Effective Date	**December 20, 2015**
Pension Code	**3GAU**
Description	**SLOGAU - Government Attorneys**
Bargaining Unit	**SLO Government Attorneys Union**
B/U Number	**04**
Employer Pickup	**0.00%**
Effective Date	**December 20, 2015**
Appropriation	**19.38%**

*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	11.50%
AND OVER	

Appendix	**T3 - A.M.05**
Effective Date	**December 20, 2015**
Pension Code	**3CEA**
Description	**SLOCEA Miscellaneous Members**
Bargaining Unit	**SLOCEA - Supervisory Unit**
B/U Number	**05**
Employer Pickup	**0.00%**
Effective Date	**December 20, 2015**
Appropriation	**17.73%**

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

ENTRY AGE	CURRENT RATE
18	4.24%
19	4.49%
20	4.49%
21	4.74%
22	4.74%
23	4.99%
24	4.99%
25	5.24%
26	5.49%
27	5.49%
28	5.74%
29	5.99%
30	5.99%
31	6.24%
32	6.49%
33	6.74%
34	6.99%
35	6.99%
36	7.24%
37	7.49%
38	7.74%
39	7.99%
40	8.24%
41	8.49%
42	8.49%
43	8.74%
44	8.99%
45	9.24%
46	9.49%
47	9.74%
48	9.99%
49	10.24%
50	10.49%
51	10.74%
52	10.99%
53	11.24%
54	11.49%
55	11.74%
56	11.99%
57	11.99%
AND OVER	

Appendix	**T3 - A.M.07.LA**
Effective Date	**December 20, 2015**
Pension Code	**3LEG**
Description	**Legislative Assistants**
Bargaining Unit	**Operations & Staff Management**
B/U Number	**07**
Employer Pickup	**0.00%**
Effective Date	**December 20, 2015**
Appropriation	**19.04%**

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

ENTRY AGE	CURRENT RATE
18	4.24%
19	4.49%
20	4.49%
21	4.74%
22	4.74%
23	4.99%
24	4.99%
25	5.24%
26	5.49%
27	5.49%
28	5.74%
29	5.99%
30	5.99%
31	6.24%
32	6.49%
33	6.74%
34	6.99%
35	6.99%
36	7.24%
37	7.49%
38	7.74%
39	7.99%
40	8.24%
41	8.49%
42	8.49%
43	8.74%
44	8.99%
45	9.24%
46	9.49%
47	9.74%
48	9.99%
49	10.24%
50	10.49%
51	10.74%
52	10.99%
53	11.24%
54	11.49%
55	11.74%
56	11.99%
57	11.99%
AND OVER	

Appendix	**T3 - A.M.07.LAFCO**
Effective Date	**December 20, 2015**
Pension Code	**LAFCO**
Description	**3LAF**
Bargaining Unit	**Operations & Staff Management**
B/U Number	**07**
Employer Pickup	**0.00%**
Effective Date	**December 20, 2015**
Appropriation	**23.11%**

ENTRY AGE	CURRENT RATE
18	4.24%
19	4.49%
20	4.49%
21	4.74%
22	4.74%
23	4.99%
24	4.99%
25	5.24%
26	5.49%
27	5.49%
28	5.74%
29	5.99%
30	5.99%
31	6.24%
32	6.49%
33	6.74%
34	6.99%
35	6.99%
36	7.24%
37	7.49%
38	7.74%
39	7.99%
40	8.24%
41	8.49%
42	8.49%
43	8.74%
44	8.99%
45	9.24%
46	9.49%
47	9.74%
48	9.99%
49	10.24%
50	10.49%
51	10.74%
52	10.99%
53	11.24%
54	11.49%
55	11.74%
56	11.99%
57	11.99%
AND OVER	

Appendix	**T3 - A.M.07**
Effective Date	**December 20, 2015**
Pension Code	**3MGC**
Description	**Management & Confidential**
Bargaining Unit	**Operations & Staff Management**
B/U Number	**07**
Employer Pickup	**0.00%**
Effective Date	**December 20, 2015**
Appropriation	**19.04%**

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

ENTRY AGE	CURRENT RATE
18	4.24%
19	4.49%
20	4.49%
21	4.74%
22	4.74%
23	4.99%
24	4.99%
25	5.24%
26	5.49%
27	5.49%
28	5.74%
29	5.99%
30	5.99%
31	6.24%
32	6.49%
33	6.74%
34	6.99%
35	6.99%
36	7.24%
37	7.49%
38	7.74%
39	7.99%
40	8.24%
41	8.49%
42	8.49%
43	8.74%
44	8.99%
45	9.24%
46	9.49%
47	9.74%
48	9.99%
49	10.24%
50	10.49%
51	10.74%
52	10.99%
53	11.24%
54	11.49%
55	11.74%
56	11.99%
57	11.99%
AND OVER	

Appendix	**T3 - A.M.08**
Effective Date	**December 20, 2015**
Pension Code	**3MGC**
Description	**Management & Confidential**
Bargaining Unit	**General Management**
B/U Number	**08**
Employer Pickup	**0.00%**
Effective Date	**December 20, 2015**
Appropriation	**19.04%**

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

ENTRY AGE	CURRENT RATE
18	4.24%
19	4.49%
20	4.49%
21	4.74%
22	4.74%
23	4.99%
24	4.99%
25	5.24%
26	5.49%
27	5.49%
28	5.74%
29	5.99%
30	5.99%
31	6.24%
32	6.49%
33	6.74%
34	6.99%
35	6.99%
36	7.24%
37	7.49%
38	7.74%
39	7.99%
40	8.24%
41	8.49%
42	8.49%
43	8.74%
44	8.99%
45	9.24%
46	9.49%
47	9.74%
48	9.99%
49	10.24%
50	10.49%
51	10.74%
52	10.99%
53	11.24%
54	11.49%
55	11.74%
56	11.99%
57	11.99%
AND OVER	

Appendix	**T3 - A.M.09**
Effective Date	**December 20, 2015**
Pension Code	**3MGC**
Description	**Management & Confidential**
Bargaining Unit	**Appointed Department Heads**
B/U Number	**09**
Employer Pickup	**0.00%**
Effective Date	**December 20, 2015**
Appropriation	**19.04%**

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

ENTRY AGE	CURRENT RATE
18	4.24%
19	4.49%
20	4.49%
21	4.74%
22	4.74%
23	4.99%
24	4.99%
25	5.24%
26	5.49%
27	5.49%
28	5.74%
29	5.99%
30	5.99%
31	6.24%
32	6.49%
33	6.74%
34	6.99%
35	6.99%
36	7.24%
37	7.49%
38	7.74%
39	7.99%
40	8.24%
41	8.49%
42	8.49%
43	8.74%
44	8.99%
45	9.24%
46	9.49%
47	9.74%
48	9.99%
49	10.24%
50	10.49%
51	10.74%
52	10.99%
53	11.24%
54	11.49%
55	11.74%
56	11.99%
57	11.99%
AND OVER	

Appendix	**T3 - A.M.10**
Effective Date	**December 20, 2015**
Pension Code	**3ELO**
Description	**Elected Officials**
Bargaining Unit	**Elected Officials**
B/U Number	**10**
Employer Pickup	**0.00%**
Effective Date	**December 20, 2015**
Appropriation	**19.04%**

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

ENTRY AGE	CURRENT RATE
18	4.24%
19	4.49%
20	4.49%
21	4.74%
22	4.74%
23	4.99%
24	4.99%
25	5.24%
26	5.49%
27	5.49%
28	5.74%
29	5.99%
30	5.99%
31	6.24%
32	6.49%
33	6.74%
34	6.99%
35	6.99%
36	7.24%
37	7.49%
38	7.74%
39	7.99%
40	8.24%
41	8.49%
42	8.49%
43	8.74%
44	8.99%
45	9.24%
46	9.49%
47	9.74%
48	9.99%
49	10.24%
50	10.49%
51	10.74%
52	10.99%
53	11.24%
54	11.49%
55	11.74%
56	11.99%
57	11.99%
AND OVER	

Appendix	**T3 - A.M.11**
Effective Date	**December 20, 2015**
Pension Code	**3MGC**
Description	**Management & Confidential**
Bargaining Unit	**Confidential**
B/U Number	**11**
Employer Pickup	**0.00%**
Effective Date	**December 20, 2015**
Appropriation	**19.04%**

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

ENTRY AGE	CURRENT RATE
18	4.24%
19	4.49%
20	4.49%
21	4.74%
22	4.74%
23	4.99%
24	4.99%
25	5.24%
26	5.49%
27	5.49%
28	5.74%
29	5.99%
30	5.99%
31	6.24%
32	6.49%
33	6.74%
34	6.99%
35	6.99%
36	7.24%
37	7.49%
38	7.74%
39	7.99%
40	8.24%
41	8.49%
42	8.49%
43	8.74%
44	8.99%
45	9.24%
46	9.49%
47	9.74%
48	9.99%
49	10.24%
50	10.49%
51	10.74%
52	10.99%
53	11.24%
54	11.49%
55	11.74%
56	11.99%
57	11.99%
AND OVER	

Appendix	**T3 - A.M.12**
Effective Date	**December 20, 2015**
Pension Code	**3DCC**
Description	**Confidential Attorneys**
Bargaining Unit	**Deputy County Counsel Attorneys**
B/U Number	**12**
Employer Pickup	**0.00%**
Effective Date	**December 20, 2015**
Appropriation	**19.38%**

*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	11.50%
AND OVER	

Appendix	**T3 - A.M.13**
Effective Date	**December 20, 2015**
Pension Code	**3CEA**
Description	**SLOCEA Miscellaneous Members**
Bargaining Unit	**SLOCEA - Clerical Unit**
B/U Number	**13**
Employer Pickup	**0.00%**
Effective Date	**December 20, 2015**
Appropriation	**17.73%**

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

ENTRY AGE	CURRENT RATE
18	4.24%
19	4.49%
20	4.49%
21	4.74%
22	4.74%
23	4.99%
24	4.99%
25	5.24%
26	5.49%
27	5.49%
28	5.74%
29	5.99%
30	5.99%
31	6.24%
32	6.49%
33	6.74%
34	6.99%
35	6.99%
36	7.24%
37	7.49%
38	7.74%
39	7.99%
40	8.24%
41	8.49%
42	8.49%
43	8.74%
44	8.99%
45	9.24%
46	9.49%
47	9.74%
48	9.99%
49	10.24%
50	10.49%
51	10.74%
52	10.99%
53	11.24%
54	11.49%
55	11.74%
56	11.99%
57	11.99%
AND OVER	

Appendix	**T3 - A.M.14**
Effective Date	**December 20, 2015**
Pension Code	**3DSN - Miscellaneous**
Description	**Deputy Sheriff Non-Safety**
Bargaining Unit	**DSA - Dispatcher Supervisor**
B/U Number	**14**
Employer Pickup	**0.00%**
Effective Date	**December 20, 2015**
Appropriation	**14.68%**

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

ENTRY AGE	CURRENT RATE
18	4.24%
19	4.49%
20	4.49%
21	4.74%
22	4.74%
23	4.99%
24	4.99%
25	5.24%
26	5.49%
27	5.49%
28	5.74%
29	5.99%
30	5.99%
31	6.24%
32	6.49%
33	6.74%
34	6.99%
35	6.99%
36	7.24%
37	7.49%
38	7.74%
39	7.99%
40	8.24%
41	8.49%
42	8.49%
43	8.74%
44	8.99%
45	9.24%
46	9.49%
47	9.74%
48	9.99%
49	10.24%
50	10.49%
51	10.74%
52	10.99%
53	11.24%
54	11.49%
55	11.74%
56	11.99%
57	11.99%
AND OVER	

Appendix	**T3 - A.M.17**
Effective Date	**December 20, 2015**
Pension Code	**3BDS**
Description	**Board of Supervisors**
Bargaining Unit	**Supervisors**
B/U Number	**17**
Employer Pickup	**0.00%**
Effective Date	**December 20, 2015**
Appropriation	**19.04%**

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

ENTRY AGE	CURRENT RATE
18	4.24%
19	4.49%
20	4.49%
21	4.74%
22	4.74%
23	4.99%
24	4.99%
25	5.24%
26	5.49%
27	5.49%
28	5.74%
29	5.99%
30	5.99%
31	6.24%
32	6.49%
33	6.74%
34	6.99%
35	6.99%
36	7.24%
37	7.49%
38	7.74%
39	7.99%
40	8.24%
41	8.49%
42	8.49%
43	8.74%
44	8.99%
45	9.24%
46	9.49%
47	9.74%
48	9.99%
49	10.24%
50	10.49%
51	10.74%
52	10.99%
53	11.24%
54	11.49%
55	11.74%
56	11.99%
57	11.99%
AND OVER	

Appendix	**T3 - A.M.17.C**
Effective Date	**December 20, 2015**
Pension Code	**3INT**
Description	**COURTS**
Bargaining Unit	**Interpreter**
B/U Number	**17**
Employer Pickup	**0.00%**
Effective Date	**December 20, 2015**
Appropriation	**20.62%**

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

ENTRY AGE	CURRENT RATE
18	4.08%
19	4.33%
20	4.33%
21	4.58%
22	4.58%
23	4.83%
24	4.83%
25	5.08%
26	5.33%
27	5.33%
28	5.58%
29	5.83%
30	5.83%
31	6.08%
32	6.33%
33	6.58%
34	6.83%
35	6.83%
36	7.08%
37	7.33%
38	7.58%
39	7.83%
40	8.08%
41	8.33%
42	8.33%
43	8.58%
44	8.83%
45	9.08%
46	9.33%
47	9.58%
48	9.83%
49	10.08%
50	10.33%
51	10.58%
52	10.83%
53	11.08%
54	11.33%
55	11.58%
56	11.83%
57	11.83%
AND OVER	

Appendix	**T3 - A.M.18.C**
Effective Date	**December 20, 2015**
Pension Code	**3SEI**
Description	**COURTS**
Bargaining Unit	**Technical - SEIU**
B/U Number	**18**
Employer Pickup	**0.00%**
Effective Date	**December 20, 2015**
Appropriation	**20.46%**

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

ENTRY AGE	CURRENT RATE
18	4.24%
19	4.49%
20	4.49%
21	4.74%
22	4.74%
23	4.99%
24	4.99%
25	5.24%
26	5.49%
27	5.49%
28	5.74%
29	5.99%
30	5.99%
31	6.24%
32	6.49%
33	6.74%
34	6.99%
35	6.99%
36	7.24%
37	7.49%
38	7.74%
39	7.99%
40	8.24%
41	8.49%
42	8.49%
43	8.74%
44	8.99%
45	9.24%
46	9.49%
47	9.74%
48	9.99%
49	10.24%
50	10.49%
51	10.74%
52	10.99%
53	11.24%
54	11.49%
55	11.74%
56	11.99%
57	11.99%
AND OVER	

Appendix	**T3 - A.M.19.C**
Effective Date	**December 20, 2015**
Pension Code	**3CCE**
Description	**COURTS**
Bargaining Unit	**Supervisory - SLOCEA**
B/U Number	**19**
Employer Pickup	**0.00%**
Effective Date	**December 20, 2015**
Appropriation	**19.04%**

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

ENTRY AGE	CURRENT RATE
18	4.24%
19	4.49%
20	4.49%
21	4.74%
22	4.74%
23	4.99%
24	4.99%
25	5.24%
26	5.49%
27	5.49%
28	5.74%
29	5.99%
30	5.99%
31	6.24%
32	6.49%
33	6.74%
34	6.99%
35	6.99%
36	7.24%
37	7.49%
38	7.74%
39	7.99%
40	8.24%
41	8.49%
42	8.49%
43	8.74%
44	8.99%
45	9.24%
46	9.49%
47	9.74%
48	9.99%
49	10.24%
50	10.49%
51	10.74%
52	10.99%
53	11.24%
54	11.49%
55	11.74%
56	11.99%
57	11.99%
AND OVER	

Appendix	**T3 - A.M.20.C**
Effective Date	**December 20, 2015**
Pension Code	**3SEI**
Description	**COURTS**
Bargaining Unit	**Court Employees - SEIU**
B/U Number	**20**
Employer Pickup	**0.00%**
Effective Date	**December 20, 2015**
Appropriation	**18.98%**

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

ENTRY AGE	CURRENT RATE
18	4.24%
19	4.49%
20	4.49%
21	4.74%
22	4.74%
23	4.99%
24	4.99%
25	5.24%
26	5.49%
27	5.49%
28	5.74%
29	5.99%
30	5.99%
31	6.24%
32	6.49%
33	6.74%
34	6.99%
35	6.99%
36	7.24%
37	7.49%
38	7.74%
39	7.99%
40	8.24%
41	8.49%
42	8.49%
43	8.74%
44	8.99%
45	9.24%
46	9.49%
47	9.74%
48	9.99%
49	10.24%
50	10.49%
51	10.74%
52	10.99%
53	11.24%
54	11.49%
55	11.74%
56	11.99%
57	11.99%
AND OVER	

Appendix	**T3 - A.M.21**
Effective Date	**December 20, 2015**
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	**December 20, 2015**
Appropriation	**14.68%**

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

ENTRY AGE	CURRENT RATE
18	4.24%
19	4.49%
20	4.49%
21	4.74%
22	4.74%
23	4.99%
24	4.99%
25	5.24%
26	5.49%
27	5.49%
28	5.74%
29	5.99%
30	5.99%
31	6.24%
32	6.49%
33	6.74%
34	6.99%
35	6.99%
36	7.24%
37	7.49%
38	7.74%
39	7.99%
40	8.24%
41	8.49%
42	8.49%
43	8.74%
44	8.99%
45	9.24%
46	9.49%
47	9.74%
48	9.99%
49	10.24%
50	10.49%
51	10.74%
52	10.99%
53	11.24%
54	11.49%
55	11.74%
56	11.99%
57	11.99%
AND OVER	

Appendix	**T3 - A.M.22**
Effective Date	**December 20, 2015**
Pension Code	**3DSN - Miscellaneous**
Description	**Deputy Sheriff Non-Safety**
Bargaining Unit	**DSA - Dispatchers**
B/U Number	**22**
Employer Pickup	**0.00%**
Effective Date	**December 20, 2015**
Appropriation	**14.68%**

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

ENTRY AGE	CURRENT RATE
18	4.24%
19	4.49%
20	4.49%
21	4.74%
22	4.74%
23	4.99%
24	4.99%
25	5.24%
26	5.49%
27	5.49%
28	5.74%
29	5.99%
30	5.99%
31	6.24%
32	6.49%
33	6.74%
34	6.99%
35	6.99%
36	7.24%
37	7.49%
38	7.74%
39	7.99%
40	8.24%
41	8.49%
42	8.49%
43	8.74%
44	8.99%
45	9.24%
46	9.49%
47	9.74%
48	9.99%
49	10.24%
50	10.49%
51	10.74%
52	10.99%
53	11.24%
54	11.49%
55	11.74%
56	11.99%
57	11.99%
AND OVER	

Appendix	**T3 - A.M.24.C**
Effective Date	**December 20, 2015**
Pension Code	**3MGT**
Description	**COURTS**
Bargaining Unit	**General Management**
B/U Number	**24**
Employer Pickup	**0.00%**
Effective Date	**December 20, 2015**
Appropriation	**23.81%**

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

ENTRY AGE	CURRENT RATE
18	4.24%
19	4.49%
20	4.49%
21	4.74%
22	4.74%
23	4.99%
24	4.99%
25	5.24%
26	5.49%
27	5.49%
28	5.74%
29	5.99%
30	5.99%
31	6.24%
32	6.49%
33	6.74%
34	6.99%
35	6.99%
36	7.24%
37	7.49%
38	7.74%
39	7.99%
40	8.24%
41	8.49%
42	8.49%
43	8.74%
44	8.99%
45	9.24%
46	9.49%
47	9.74%
48	9.99%
49	10.24%
50	10.49%
51	10.74%
52	10.99%
53	11.24%
54	11.49%
55	11.74%
56	11.99%
57	11.99%
AND OVER	

Appendix	**T3 - A.M.25.C**
Effective Date	**December 20, 2015**
Pension Code	**3CAT**
Description	**COURTS**
Bargaining Unit	**Commissioners & Attorneys**
B/U Number	**25**
Employer Pickup	**0.00%**
Effective Date	**December 20, 2015**
Appropriation	**23.97%**

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

ENTRY AGE	CURRENT RATE
18	4.08%
19	4.33%
20	4.33%
21	4.58%
22	4.58%
23	4.83%
24	4.83%
25	5.08%
26	5.33%
27	5.33%
28	5.58%
29	5.83%
30	5.83%
31	6.08%
32	6.33%
33	6.58%
34	6.83%
35	6.83%
36	7.08%
37	7.33%
38	7.58%
39	7.83%
40	8.08%
41	8.33%
42	8.33%
43	8.58%
44	8.83%
45	9.08%
46	9.33%
47	9.58%
48	9.83%
49	10.08%
50	10.33%
51	10.58%
52	10.83%
53	11.08%
54	11.33%
55	11.58%
56	11.83%
57	11.83%
AND OVER	

Appendix	**T3 - A.M.26.C**
Effective Date	**December 20, 2015**
Pension Code	**3CNF**
Description	**COURTS**
Bargaining Unit	**Confidential**
B/U Number	**26**
Employer Pickup	**0.00%**
Effective Date	**December 20, 2015**
Appropriation	**23.81%**

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

ENTRY AGE	CURRENT RATE
18	4.24%
19	4.49%
20	4.49%
21	4.74%
22	4.74%
23	4.99%
24	4.99%
25	5.24%
26	5.49%
27	5.49%
28	5.74%
29	5.99%
30	5.99%
31	6.24%
32	6.49%
33	6.74%
34	6.99%
35	6.99%
36	7.24%
37	7.49%
38	7.74%
39	7.99%
40	8.24%
41	8.49%
42	8.49%
43	8.74%
44	8.99%
45	9.24%
46	9.49%
47	9.74%
48	9.99%
49	10.24%
50	10.49%
51	10.74%
52	10.99%
53	11.24%
54	11.49%
55	11.74%
56	11.99%
57	11.99%
AND OVER	

Appendix	**T3 - A.M.27.C**
Effective Date	**December 20, 2015**
Pension Code	**3PRF**
Description	**COURTS**
Bargaining Unit	**Professional**
B/U Number	**27**
Employer Pickup	**0.00%**
Effective Date	**December 20, 2015**
Appropriation	**23.81%**

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

ENTRY AGE	CURRENT RATE
18	4.24%
19	4.49%
20	4.49%
21	4.74%
22	4.74%
23	4.99%
24	4.99%
25	5.24%
26	5.49%
27	5.49%
28	5.74%
29	5.99%
30	5.99%
31	6.24%
32	6.49%
33	6.74%
34	6.99%
35	6.99%
36	7.24%
37	7.49%
38	7.74%
39	7.99%
40	8.24%
41	8.49%
42	8.49%
43	8.74%
44	8.99%
45	9.24%
46	9.49%
47	9.74%
48	9.99%
49	10.24%
50	10.49%
51	10.74%
52	10.99%
53	11.24%
54	11.49%
55	11.74%
56	11.99%
57	11.99%
AND OVER	

Appendix	**T3 - A.M.98 - APCD**
Effective Date	**December 20, 2015**
Pension Code	**3APD**
Description	**Miscellaneous Members**
Bargaining Unit	**Public Services**
B/U Number	**98**
Employer Pickup	**0.00%**
Effective Date	**December 20, 2015**
Appropriation	**18.22%**

*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	11.50%
AND OVER	

Appendix	**T3 - A.M.99 - APCD**
Effective Date	**December 20, 2015**
Pension Code	**3APC**
Description	**Management**
Bargaining Unit	**Operations & Staff Management**
B/U Number	**99**
Employer Pickup	**0.00%**
Effective Date	**December 20, 2015**
Appropriation	**19.53%**

*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	11.50%
AND OVER	

APPENDIX B

Safety Members

Contribution Rates

TIER 1

Appendix	**B.S.03.NS**
Effective Date	**December 20, 2015**
Pension Code	**DSSF**
Description	**DSA Safety NonSworn**
Bargaining Unit	**DSA - Law Enforcement**
B/U Number	**03**
Employer Pickup	**7.00%**
Effective Date	**December 20, 2015**
Appropriation	**25.37%**

ENTRY AGE	CURRENT RATE
18	14.35%
19	14.46%
20	14.57%
21	14.68%
22	14.79%
23	14.91%
24	15.03%
25	15.15%
26	15.27%
27	15.39%
28	15.51%
29	15.63%
30	15.75%
31	15.87%
32	15.99%
33	16.11%
34	16.23%
35	16.35%
AND OVER	

Appendix	**B.S.06**
Effective Date	**December 20, 2015**
Pension Code	**DAIA**
Description	**District Attorney Investigator**
Bargaining Unit	**DA Investigator's Association**
B/U Number	**06**
Employer Pickup	**7.20%**
Effective Date	**December 20, 2015**
Appropriation	**25.03%**

ENTRY AGE	CURRENT RATE
18	14.69%
19	14.80%
20	14.91%
21	15.02%
22	15.13%
23	15.25%
24	15.37%
25	15.49%
26	15.61%
27	15.73%
28	15.85%
29	15.97%
30	16.09%
31	16.21%
32	16.33%
33	16.45%
34	16.57%
35	16.69%
AND OVER	

Appendix	**B.S.07**
Effective Date	**December 20, 2015**
Pension Code	**CHDA**
Description	**Chief District Attorney Investigator**
Bargaining Unit	**DA Investigator - MCIC**
B/U Number	**07**
Employer Pickup	**9.29%**
Add'l Comp	**9.29%**
Effective Date	**December 20, 2015**
Appropriation	**29.02%**

ENTRY AGE	CURRENT RATE
18	16.35%
19	16.46%
20	16.57%
21	16.68%
22	16.79%
23	16.91%
24	17.03%
25	17.15%
26	17.27%
27	17.39%
28	17.51%
29	17.63%
30	17.75%
31	17.87%
32	17.99%
33	18.11%
34	18.23%
35	18.35%
AND OVER	

Appendix	**B.S.10**
Effective Date	**December 20, 2015**
Pension Code	**SHCO**
Description	**Sheriff Coroner**
Bargaining Unit	**Elected - Sheriff Coroner**
B/U Number	**10**
Employer Pickup	**13.55%**
Add'l Comp	**13.55%**
Effective Date	**December 20, 2015**
Appropriation	**25.33%**

ENTRY AGE	CURRENT RATE
18	21.00%
19	21.11%
20	21.22%
21	21.33%
22	21.44%
23	21.56%
24	21.68%
25	21.80%
26	21.92%
27	22.04%
28	22.16%
29	22.28%
30	22.40%
31	22.52%
32	22.64%
33	22.76%
34	22.88%
35	23.00%
AND OVER	

Appendix	**B.S.14.NS**
Effective Date	**December 20, 2015**
Pension Code	**DSSF**
Description	**DSA Safety NonSworn**
Bargaining Unit	**DSA - Supervisory Law Enforcement**
B/U Number	**14**
Employer Pickup	**7.00%**
Effective Date	**December 20, 2015**
Appropriation	**25.37%**

ENTRY AGE	CURRENT RATE
18	14.35%
19	14.46%
20	14.57%
21	14.68%
22	14.79%
23	14.91%
24	15.03%
25	15.15%
26	15.27%
27	15.39%
28	15.51%
29	15.63%
30	15.75%
31	15.87%
32	15.99%
33	16.11%
34	16.23%
35	16.35%
AND OVER	

Appendix	**B.S.15.NS**
Effective Date	**December 20, 2015**
Pension Code	**MLNS**
Description	**Mgmt Law Enforcement - NonSworn**
Bargaining Unit	**Law Enforcement Operations & Staff**
B/U Number	**15**
Employer Pickup	**0.00%**
Effective Date	**December 20, 2015**
Appropriation	**22.48%**

ENTRY AGE	CURRENT RATE
18	18.43%
19	18.54%
20	18.65%
21	18.76%
22	18.87%
23	18.99%
24	19.11%
25	19.23%
26	19.35%
27	19.47%
28	19.59%
29	19.71%
30	19.83%
31	19.95%
32	20.07%
33	20.19%
34	20.31%
35	20.43%
AND OVER	

Appendix	**B.S.15.S**
Effective Date	**December 20, 2015**
Pension Code	**MGLE**
Description	**Management Law Enforcement - Sworn**
Bargaining Unit	**Law Enforcement Operations & Staff**
B/U Number	**15**
Employer Pickup	**0.00%**
Effective Date	**December 20, 2015**
Appropriation	**22.35%**

ENTRY AGE	CURRENT RATE
18	23.18%
19	23.29%
20	23.40%
21	23.51%
22	23.62%
23	23.74%
24	23.86%
25	23.98%
26	24.10%
27	24.22%
28	24.34%
29	24.46%
30	24.58%
31	24.70%
32	24.82%
33	24.94%
34	25.06%
35	25.18%
AND OVER	

Appendix	**B.S.16**
Effective Date	**December 20, 2015**
Pension Code	**MGLE**
Description	**Management Law Enforcement - Sworn**
Bargaining Unit	**Law Enforcement General Management**
B/U Number	**16**
Employer Pickup	**0.00%**
Effective Date	**December 20, 2015**
Appropriation	**22.35%**

ENTRY AGE	CURRENT RATE
18	23.18%
19	23.29%
20	23.40%
21	23.51%
22	23.62%
23	23.74%
24	23.86%
25	23.98%
26	24.10%
27	24.22%
28	24.34%
29	24.46%
30	24.58%
31	24.70%
32	24.82%
33	24.94%
34	25.06%
35	25.18%
AND OVER	

Appendix	**B.S.27.S**
Effective Date	**December 20, 2015**
Pension Code	**ASLO**
Description	**ASLO Co Deputy Sheriff - Sworn**
Bargaining Unit	**ASLO - Law Enforcement**
B/U Number	**27**
Employer Pickup	**7.00%**
Effective Date	**December 20, 2015**
Appropriation	**26.19%**

ENTRY AGE	CURRENT RATE
18	18.74%
19	18.85%
20	18.96%
21	19.07%
22	19.18%
23	19.30%
24	19.42%
25	19.54%
26	19.66%
27	19.78%
28	19.90%
29	20.02%
30	20.14%
31	20.26%
32	20.38%
33	20.50%
34	20.62%
35	20.74%
AND OVER	

Appendix	**B.S.28.S**
Effective Date	**December 20, 2015**
Pension Code	**ASLO**
Description	**ASLO Co Deputy Sheriff - Sworn**
Bargaining Unit	**ASLO - Law Enforcement Supervisory**
B/U Number	**28**
Employer Pickup	**7.00%**
Effective Date	**December 20, 2015**
Appropriation	**26.19%**

ENTRY AGE	CURRENT RATE
18	18.74%
19	18.85%
20	18.96%
21	19.07%
22	19.18%
23	19.30%
24	19.42%
25	19.54%
26	19.66%
27	19.78%
28	19.90%
29	20.02%
30	20.14%
31	20.26%
32	20.38%
33	20.50%
34	20.62%
35	20.74%
AND OVER	

APPENDIX B

Safety Members

Contribution Rates

TIER 2

Appendix	**T2 - B.S.03.NS**
Effective Date	**December 20, 2015**
Pension Code	**2DSS**
Description	**DSA Safety NonSworn**
Bargaining Unit	**DSA - Law Enforcement**
B/U Number	**03**
Employer Pickup	**7.00%**
Effective Date	**December 20, 2015**
Appropriation	**25.37%**

* Blended contribution rate for Tier 1 and Tier 2

ENTRY AGE	CURRENT RATE
18	8.58%
19	8.93%
20	9.28%
21	9.63%
22	9.98%
23	10.33%
24	10.68%
25	11.03%
26	11.38%
27	11.73%
28	12.08%
29	12.43%
30	12.78%
31	13.13%
32	13.48%
33	13.83%
34	14.18%
35	14.53%
AND OVER	

Appendix	**T2 - B.S.06.NS**
Effective Date	**December 20, 2015**
Pension Code	**2DAI**
Description	**District Attorney Investigator**
Bargaining Unit	**DA Insvestigator's Association**
B/U Number	**06**
Employer Pickup	**7.20%**
Effective Date	**December 20, 2015**
Appropriation	**25.03%**

* Blended contribution rate for Tier 1 and Tier 2

ENTRY AGE	CURRENT RATE
18	8.58%
19	8.93%
20	9.28%
21	9.63%
22	9.98%
23	10.33%
24	10.68%
25	11.03%
26	11.38%
27	11.73%
28	12.08%
29	12.43%
30	12.78%
31	13.13%
32	13.48%
33	13.83%
34	14.18%
35	14.53%
AND OVER	

Appendix	**T2 - B.S.07.NS**
Effective Date	**December 20, 2015**
Pension Code	**2CHD**
Description	**Chief District Attorney Investigator**
Bargaining Unit	**DA Investigator - MCIC**
B/U Number	**07**
Employer Pickup	**9.29%**
Add'l Comp	**0.00%**
Effective Date	**December 20, 2015**
Appropriation	**29.02%**

* Blended contribution rate for Tier 1 and Tier 2

ENTRY AGE	CURRENT RATE
18	8.58%
19	8.93%
20	9.28%
21	9.63%
22	9.98%
23	10.33%
24	10.68%
25	11.03%
26	11.38%
27	11.73%
28	12.08%
29	12.43%
30	12.78%
31	13.13%
32	13.48%
33	13.83%
34	14.18%
35	14.53%
AND OVER	

Appendix	**T2 - B.S.10.S**
Effective Date	**December 20, 2015**
Pension Code	**2SHC**
Description	**Sheriff Coroner**
Bargaining Unit	**Elected - Sheriff Coroner**
B/U Number	**10**
Employer Pickup	**13.55%**
Add'l Comp	**0.00%**
Effective Date	**December 20, 2015**
Appropriation	**25.33%**

* Blended contribution rate for Tier 1 and Tier 2

ENTRY AGE	CURRENT RATE
18	9.27%
19	9.67%
20	10.07%
21	10.47%
22	10.87%
23	11.27%
24	11.68%
25	12.08%
26	12.48%
27	12.88%
28	13.28%
29	13.68%
30	14.08%
31	14.48%
32	14.89%
33	15.29%
34	15.69%
35	16.09%
AND OVER	

Appendix	**T2 - B.S.14.NS**
Effective Date	**December 20, 2015**
Pension Code	**2DSS**
Description	**DSA Safety NonSworn**
Bargaining Unit	**DSA - Supervisory Law Enforcement**
B/U Number	**14**
Employer Pickup	**7.00%**
Effective Date	**December 20, 2015**
Appropriation	**25.37%**

* Blended contribution rate for Tier 1 and Tier 2

ENTRY AGE	CURRENT RATE
18	8.58%
19	8.93%
20	9.28%
21	9.63%
22	9.98%
23	10.33%
24	10.68%
25	11.03%
26	11.38%
27	11.73%
28	12.08%
29	12.43%
30	12.78%
31	13.13%
32	13.48%
33	13.83%
34	14.18%
35	14.53%
AND OVER	

Appendix	**T2 - B.S.15.NS**
Effective Date	**December 20, 2015**
Pension Code	**2MLN**
Description	**Mgmt Law Enforcement - NonSworn**
Bargaining Unit	**Law Enforcement Operations & Staff**
B/U Number	**15**
Employer Pickup	**0.00%**
Effective Date	**December 20, 2015**
Appropriation	**22.48%**

* Blended contribution rate for Tier 1 and Tier 2

ENTRY AGE	CURRENT RATE
18	8.58%
19	8.93%
20	9.28%
21	9.63%
22	9.98%
23	10.33%
24	10.68%
25	11.03%
26	11.38%
27	11.73%
28	12.08%
29	12.43%
30	12.78%
31	13.13%
32	13.48%
33	13.83%
34	14.18%
35	14.53%
AND OVER	

Appendix	**T2 - B.S.15.S**
Effective Date	**December 20, 2015**
Pension Code	**2MGL**
Description	**Management Law Enforcement - Sworn**
Bargaining Unit	**Law Enforcement Operations & Staff**
B/U Number	**15**
Employer Pickup	**0.00%**
Effective Date	**December 20, 2015**
Appropriation	**22.35%**

* Blended contribution rate for Tier 1 and Tier 2

ENTRY AGE	CURRENT RATE
18	9.27%
19	9.67%
20	10.07%
21	10.47%
22	10.87%
23	11.27%
24	11.68%
25	12.08%
26	12.48%
27	12.88%
28	13.28%
29	13.68%
30	14.08%
31	14.48%
32	14.89%
33	15.29%
34	15.69%
35	16.09%
AND OVER	

Appendix	**T2 - B.S.16.S**
Effective Date	**December 20, 2015**
Pension Code	**2MGL**
Description	**Management Law Enforcement - Sworn**
Bargaining Unit	**Law Enforcement General Management**
B/U Number	**16**
Employer Pickup	**0.00%**
Effective Date	**December 20, 2015**
Appropriation	**22.35%**

* Blended contribution rate for Tier 1 and Tier 2

ENTRY AGE	CURRENT RATE
18	9.27%
19	9.67%
20	10.07%
21	10.47%
22	10.87%
23	11.27%
24	11.68%
25	12.08%
26	12.48%
27	12.88%
28	13.28%
29	13.68%
30	14.08%
31	14.48%
32	14.89%
33	15.29%
34	15.69%
35	16.09%
AND OVER	

Appendix	**T2 - B.S.27.S**
Effective Date	**December 20, 2015**
Pension Code	**2ASL**
Description	**ASLO Co Deputy Sheriff - Sworn**
Bargaining Unit	**ASLO - Law Enforcement**
B/U Number	**27**
Employer Pickup	**7.00%**
Effective Date	**December 20, 2015**
Appropriation	**26.19%**

* Blended contribution rate for Tier 1 and Tier 2

ENTRY AGE	CURRENT RATE
18	9.27%
19	9.67%
20	10.07%
21	10.47%
22	10.87%
23	11.27%
24	11.68%
25	12.08%
26	12.48%
27	12.88%
28	13.28%
29	13.68%
30	14.08%
31	14.48%
32	14.89%
33	15.29%
34	15.69%
35	16.09%
AND OVER	

Appendix	**T2 - B.S.28.S**
Effective Date	**December 20, 2015**
Pension Code	**2ASL**
Description	**ASLO Co Deputy Sheriff - Sworn**
Bargaining Unit	**ASLO - Law Enforcement Supervisory**
B/U Number	**28**
Employer Pickup	**7.00%**
Effective Date	**December 20, 2015**
Appropriation	**26.19%**

* Blended contribution rate for Tier 1 and Tier 2

ENTRY AGE	CURRENT RATE
18	9.27%
19	9.67%
20	10.07%
21	10.47%
22	10.87%
23	11.27%
24	11.68%
25	12.08%
26	12.48%
27	12.88%
28	13.28%
29	13.68%
30	14.08%
31	14.48%
32	14.89%
33	15.29%
34	15.69%
35	16.09%
AND OVER	

APPENDIX B

Safety Members

Contribution Rates

TIER 3 - AB340

Appendix	**T3 - B.S.03.NS**
Effective Date	**December 20, 2015**
Pension Code	**3DSS**
Description	**DSA Safety NonSworn**
Bargaining Unit	**DSA - Law Enforcement**
B/U Number	**03**
Employer Pickup	**0.00%**
Effective Date	**December 20, 2015**
Appropriation	**24.76%**

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

ENTRY AGE	CURRENT RATE
18	7.38%
19	7.88%
20	8.13%
21	8.38%
22	8.63%
23	9.13%
24	9.38%
25	9.63%
26	10.13%
27	10.38%
28	10.63%
29	11.13%
30	11.38%
31	11.63%
32	12.13%
33	12.38%
34	12.63%
35	13.13%
AND OVER	

Appendix	**T3 - B.S.06.NS**
Effective Date	**December 20, 2015**
Pension Code	**3DAI**
Description	**District Attorney Investigator**
Bargaining Unit	**DA Investigator's Association**
B/U Number	**06**
Employer Pickup	**0.00%**
Effective Date	**December 20, 2015**
Appropriation	**24.42%**

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

ENTRY AGE	CURRENT RATE
18	7.38%
19	7.88%
20	8.13%
21	8.38%
22	8.63%
23	9.13%
24	9.38%
25	9.63%
26	10.13%
27	10.38%
28	10.63%
29	11.13%
30	11.38%
31	11.63%
32	12.13%
33	12.38%
34	12.63%
35	13.13%
AND OVER	

Appendix	**T3 - B.S.07.NS**
Effective Date	**December 20, 2015**
Pension Code	**3CHD**
Description	**Chief District Attorney Investigator**
Bargaining Unit	**DA Investigator - MCIC**
B/U Number	**07**
Employer Pickup	**0.00%**
Effective Date	**December 20, 2015**
Appropriation	**28.41%**

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

ENTRY AGE	CURRENT RATE
18	7.38%
19	7.88%
20	8.13%
21	8.38%
22	8.63%
23	9.13%
24	9.38%
25	9.63%
26	10.13%
27	10.38%
28	10.63%
29	11.13%
30	11.38%
31	11.63%
32	12.13%
33	12.38%
34	12.63%
35	13.13%
AND OVER	

Appendix	**T3 - B.S.10.S**
Effective Date	**December 20, 2015**
Pension Code	**3SHC**
Description	**Sheriff Coroner**
Bargaining Unit	**Elected - Sheriff Coroner**
B/U Number	**10**
Employer Pickup	**0.00%**
Effective Date	**December 20, 2015**
Appropriation	**24.72%**

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

ENTRY AGE	CURRENT RATE
18	7.38%
19	7.88%
20	8.13%
21	8.38%
22	8.63%
23	9.13%
24	9.38%
25	9.63%
26	10.13%
27	10.38%
28	10.63%
29	11.13%
30	11.38%
31	11.63%
32	12.13%
33	12.38%
34	12.63%
35	13.13%
AND OVER	

Appendix	**T3 - B.S.14.NS**
Effective Date	**December 20, 2015**
Pension Code	**3DSS**
Description	**DSA Safety NonSworn**
Bargaining Unit	**DSA - Supervisory Law Enforcement**
B/U Number	**14**
Employer Pickup	**0.00%**
Effective Date	**December 20, 2015**
Appropriation	**24.76%**

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

ENTRY AGE	CURRENT RATE
18	7.38%
19	7.88%
20	8.13%
21	8.38%
22	8.63%
23	9.13%
24	9.38%
25	9.63%
26	10.13%
27	10.38%
28	10.63%
29	11.13%
30	11.38%
31	11.63%
32	12.13%
33	12.38%
34	12.63%
35	13.13%
AND OVER	

Appendix	**T3 - B.S.15.NS**
Effective Date	**December 20, 2015**
Pension Code	**3MLN**
Description	**Mgmt Law Enforcement - NonSworn**
Bargaining Unit	**Law Enforcement Operations & Staff**
B/U Number	**15**
Employer Pickup	**0.00%**
Effective Date	**December 20, 2015**
Appropriation	**21.87%**

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

ENTRY AGE	CURRENT RATE
18	7.38%
19	7.88%
20	8.13%
21	8.38%
22	8.63%
23	9.13%
24	9.38%
25	9.63%
26	10.13%
27	10.38%
28	10.63%
29	11.13%
30	11.38%
31	11.63%
32	12.13%
33	12.38%
34	12.63%
35	13.13%
AND OVER	

Appendix	**T3 - B.S.15.S**
Effective Date	**December 20, 2015**
Pension Code	**3MGL**
Description	**Management Law Enforcement - Sworn**
Bargaining Unit	**Law Enforcement Operations & Staff**
B/U Number	**15**
Employer Pickup	**0.00%**
Effective Date	**December 20, 2015**
Appropriation	**21.74%**

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

ENTRY AGE	CURRENT RATE
18	7.38%
19	7.88%
20	8.13%
21	8.38%
22	8.63%
23	9.13%
24	9.38%
25	9.63%
26	10.13%
27	10.38%
28	10.63%
29	11.13%
30	11.38%
31	11.63%
32	12.13%
33	12.38%
34	12.63%
35	13.13%
AND OVER	

Appendix	**T3 - B.S.16.S**
Effective Date	**December 20, 2015**
Pension Code	**3MGL**
Description	**Management Law Enforcement - Sworn**
Bargaining Unit	**Law Enforcement General Management**
B/U Number	**16**
Employer Pickup	**0.00%**
Effective Date	**December 20, 2015**
Appropriation	**21.74%**

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

ENTRY AGE	CURRENT RATE
18	7.38%
19	7.88%
20	8.13%
21	8.38%
22	8.63%
23	9.13%
24	9.38%
25	9.63%
26	10.13%
27	10.38%
28	10.63%
29	11.13%
30	11.38%
31	11.63%
32	12.13%
33	12.38%
34	12.63%
35	13.13%
AND OVER	

Appendix	**T3 - B.S.27.S**
Effective Date	**December 20, 2015**
Pension Code	**3ASL**
Description	**ASLO Co Deputy Sheriff - Sworn**
Bargaining Unit	**ASLO - Law Enforcement**
B/U Number	**27**
Employer Pickup	**0.00%**
Effective Date	**December 20, 2015**
Appropriation	**25.58%**

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

ENTRY AGE	CURRENT RATE
18	7.38%
19	7.88%
20	8.13%
21	8.38%
22	8.63%
23	9.13%
24	9.38%
25	9.63%
26	10.13%
27	10.38%
28	10.63%
29	11.13%
30	11.38%
31	11.63%
32	12.13%
33	12.38%
34	12.63%
35	13.13%
AND OVER	

Appendix	**T3 - B.S.28.S**
Effective Date	**December 20, 2015**
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	**December 20, 2015**
Appropriation	**25.58%**

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

ENTRY AGE	CURRENT RATE
18	7.38%
19	7.88%
20	8.13%
21	8.38%
22	8.63%
23	9.13%
24	9.38%
25	9.63%
26	10.13%
27	10.38%
28	10.63%
29	11.13%
30	11.38%
31	11.63%
32	12.13%
33	12.38%
34	12.63%
35	13.13%
AND OVER	

APPENDIX C

Probation Members

Contribution Rates

TIER 1

Appendix	**C.P.08**
Effective Date	**December 20, 2015**
Pension Code	**PRCM**
Description	**Probation Management**
Bargaining Unit	**General Management - Probation**
B/U Number	**08**
Employer Pickup	**9.29%**
Add'l Comp	**9.29%**
Effective Date	**December 20, 2015**
Appropriation	**16.24%**

ENTRY AGE	CURRENT RATE
18	18.21%
19	18.29%
20	18.37%
21	18.44%
22	18.46%
23	18.48%
24	18.51%
25	18.56%
26	18.61%
27	18.67%
28	18.73%
29	18.81%
30	18.89%
31	18.98%
32	19.08%
33	19.18%
34	19.29%
35	19.40%
36	19.51%
37	19.63%
38	19.75%
39	19.88%
40	20.02%
41	20.16%
42	20.30%
43	20.46%
44	20.61%
45	20.77%
46	20.94%
47	21.11%
48	21.29%
49	21.47%
50	21.65%
51	21.84%
52	22.03%
53	22.23%
54	22.43%
55	22.64%
56	22.85%
57	23.06%
58	23.28%
59	23.50%
AND OVER	

Appendix	**C.P.09.A**
Effective Date	**December 20, 2015**
Pension Code	**PRMA**
Description	**Probation Management with AUTO**
Bargaining Unit	**Appointed Department Heads**
B/U Number	**09**
Employer Pickup	**9.29%**
Add'l Comp	**9.29%**
Effective Date	**December 20, 2015**
Appropriation	**16.24%**

ENTRY AGE	CURRENT RATE
18	19.71%
19	19.79%
20	19.87%
21	19.94%
22	19.96%
23	19.98%
24	20.01%
25	20.06%
26	20.11%
27	20.17%
28	20.23%
29	20.31%
30	20.39%
31	20.48%
32	20.58%
33	20.68%
34	20.79%
35	20.90%
36	21.01%
37	21.13%
38	21.25%
39	21.38%
40	21.52%
41	21.66%
42	21.80%
43	21.96%
44	22.11%
45	22.27%
46	22.44%
47	22.61%
48	22.79%
49	22.97%
50	23.15%
51	23.34%
52	23.53%
53	23.73%
54	23.93%
55	24.14%
56	24.35%
57	24.56%
58	24.78%
59	25.00%
AND OVER	

Appendix	**C.P.31**
Effective Date	**December 20, 2015**
Pension Code	**PROB**
Description	**Probation Officers**
Bargaining Unit	**SLOCPPOA - Probation**
B/U Number	**31**
Employer Pickup	**5.75%**
Effective Date	**December 20, 2015**
Appropriation	**16.12%**

ENTRY AGE	CURRENT RATE
18	17.02%
19	17.10%
20	17.18%
21	17.25%
22	17.27%
23	17.29%
24	17.32%
25	17.37%
26	17.42%
27	17.48%
28	17.54%
29	17.62%
30	17.70%
31	17.79%
32	17.89%
33	17.99%
34	18.10%
35	18.21%
36	18.32%
37	18.44%
38	18.56%
39	18.69%
40	18.83%
41	18.97%
42	19.11%
43	19.27%
44	19.42%
45	19.58%
46	19.75%
47	19.92%
48	20.10%
49	20.28%
50	20.46%
51	20.65%
52	20.84%
53	21.04%
54	21.24%
55	21.45%
56	21.66%
57	21.87%
58	22.09%
59	22.31%
AND OVER	

Appendix	**C.P.32**
Effective Date	**December 20, 2015**
Pension Code	**PROB**
Description	**Probation Officers**
Bargaining Unit	**SLOCPPOA - Probation**
B/U Number	**32**
Employer Pickup	**5.75%**
Effective Date	**December 20, 2015**
Appropriation	**16.12%**

ENTRY AGE	CURRENT RATE
18	17.02%
19	17.10%
20	17.18%
21	17.25%
22	17.27%
23	17.29%
24	17.32%
25	17.37%
26	17.42%
27	17.48%
28	17.54%
29	17.62%
30	17.70%
31	17.79%
32	17.89%
33	17.99%
34	18.10%
35	18.21%
36	18.32%
37	18.44%
38	18.56%
39	18.69%
40	18.83%
41	18.97%
42	19.11%
43	19.27%
44	19.42%
45	19.58%
46	19.75%
47	19.92%
48	20.10%
49	20.28%
50	20.46%
51	20.65%
52	20.84%
53	21.04%
54	21.24%
55	21.45%
56	21.66%
57	21.87%
58	22.09%
59	22.31%
AND OVER	

APPENDIX C

Probation Members

Contribution Rates

TIER 1 - AB 340

Appendix	**T3 - C.P.08**
Effective Date	**December 20, 2015**
Pension Code	**3PRC**
Description	**Probation Management**
Bargaining Unit	**General Management - Probation**
B/U Number	**08**
Employer Pickup	**0.00%**
Effective Date	**December 20, 2015**
Appropriation	**15.74%**

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

ENTRY AGE	CURRENT RATE
18	5.78%
19	6.03%
20	6.28%
21	6.28%
22	6.53%
23	6.78%
24	7.03%
25	7.28%
26	7.53%
27	7.78%
28	8.28%
29	8.53%
30	8.78%
31	9.28%
32	9.53%
33	9.78%
34	10.28%
35	10.53%
36	11.03%
37	11.28%
38	11.53%
39	11.78%
40	12.03%
41	12.28%
42	12.53%
43	12.78%
44	13.03%
45	13.28%
46	13.53%
47	13.78%
48	14.03%
49	14.03%
50	14.28%
51	14.53%
52	14.53%
53	14.78%
54	14.78%
55	15.03%
56	15.28%
57	15.28%
58	15.53%
59	15.78%
AND OVER	

Appendix	**T3 - C.P.09**
Effective Date	**December 20, 2015**
Pension Code	**3PRM**
Description	**Probation Management**
Bargaining Unit	**Appointed Department Heads**
B/U Number	**09**
Employer Pickup	**0.00%**
Effective Date	**December 20, 2015**
Appropriation	**15.74%**

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

ENTRY AGE	CURRENT RATE
18	5.78%
19	6.03%
20	6.28%
21	6.28%
22	6.53%
23	6.78%
24	7.03%
25	7.28%
26	7.53%
27	7.78%
28	8.28%
29	8.53%
30	8.78%
31	9.28%
32	9.53%
33	9.78%
34	10.28%
35	10.53%
36	11.03%
37	11.28%
38	11.53%
39	11.78%
40	12.03%
41	12.28%
42	12.53%
43	12.78%
44	13.03%
45	13.28%
46	13.53%
47	13.78%
48	14.03%
49	14.03%
50	14.28%
51	14.53%
52	14.53%
53	14.78%
54	14.78%
55	15.03%
56	15.28%
57	15.28%
58	15.53%
59	15.78%
AND OVER	

Appendix	**T3 - C.P.31**
Effective Date	**December 20, 2015**
Pension Code	**3PRO**
Description	**Probation Officers**
Bargaining Unit	**SLOCPPOA - Probation**
B/U Number	**31**
Employer Pickup	**0.00%**
Effective Date	**December 20, 2015**
Appropriation	**15.62%**

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

ENTRY AGE	CURRENT RATE
18	5.78%
19	6.03%
20	6.28%
21	6.28%
22	6.53%
23	6.78%
24	7.03%
25	7.28%
26	7.53%
27	7.78%
28	8.28%
29	8.53%
30	8.78%
31	9.28%
32	9.53%
33	9.78%
34	10.28%
35	10.53%
36	11.03%
37	11.28%
38	11.53%
39	11.78%
40	12.03%
41	12.28%
42	12.53%
43	12.78%
44	13.03%
45	13.28%
46	13.53%
47	13.78%
48	14.03%
49	14.03%
50	14.28%
51	14.53%
52	14.53%
53	14.78%
54	14.78%
55	15.03%
56	15.28%
57	15.28%
58	15.53%
59	15.78%
AND OVER	

Appendix	**T3 - C.P.32**
Effective Date	**December 20, 2015**
Pension Code	**3PRO**
Description	**Probation Officers**
Bargaining Unit	**SLO Co Probation Peace Officer Assn**
B/U Number	**32**
Employer Pickup	**0.00%**
Effective Date	**December 20, 2015**
Appropriation	**15.62%**

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

ENTRY AGE	CURRENT RATE
18	5.78%
19	6.03%
20	6.28%
21	6.28%
22	6.53%
23	6.78%
24	7.03%
25	7.28%
26	7.53%
27	7.78%
28	8.28%
29	8.53%
30	8.78%
31	9.28%
32	9.53%
33	9.78%
34	10.28%
35	10.53%
36	11.03%
37	11.28%
38	11.53%
39	11.78%
40	12.03%
41	12.28%
42	12.53%
43	12.78%
44	13.03%
45	13.28%
46	13.53%
47	13.78%
48	14.03%
49	14.03%
50	14.28%
51	14.53%
52	14.53%
53	14.78%
54	14.78%
55	15.03%
56	15.28%
57	15.28%
58	15.53%
59	15.78%
AND OVER	

APPENDIX: E – Applications For Disability

RULES FOR PROCESSING APPLICATIONS FOR DISABILITY RETIREMENT ALLOWANCE

SAN LUIS OBISPO COUNTY PENSION TRUST

ARTICLE 1: PURPOSE

Section 1.01: Purpose of Rules. The purpose of these rules is to provide a procedure for acting upon applications for disability retirement allowance under and pursuant to the San Luis Obispo County Employees Retirement Plan to the end that applications can be expeditiously processed and that, when a hearing is required by the Retirement Plan, the applicant will have notice of the hearing and an opportunity to appear before the Board of Trustees and present his or her case.

ARTICLE 2: DEFINITIONS

In these rules, unless the context or subject matter otherwise requires:

Section 2.01: "Applicant" means a Member of the San Luis Obispo County Pension Trust claiming disability retirement allowance, rights or privileges under the San Luis Obispo County Employees Retirement Plan or any person claiming such allowance, rights or privileges through any Member.

Section 2.02: "Party" means any person disclosed by the records of the Pension Trust or by the application to have an interest or possible interest in the subject matter of a hearing or a person who has filed an application for disability allowance, rights or privileges on behalf of a Member of the Pension Trust.

Section 2.03: "Executive Secretary" means the Executive Secretary of the San Luis Obispo County Pension Trust.

Section 2.04: "Board of Trustees" means the Board of Trustees of the San Luis Obispo County Pension Trust.

Section 2.05: "Pension Trust" means the San Luis Obispo County Pension Trust.

ARTICLE 3: FILING AND PROCESSING OF APPLICATION

Section 3.01: Applicant's Obligations. Upon the filing with the Board of Trustees of an application for disability retirement allowance, the applicant shall:

(a) Furnish within 30 days, or within such longer time as the applicant may request, any evidence in the form of written medical reports certificates, or other documents which will be used by the applicant in support of his or her application and
(b) Report at a specified time to a physician designated by the Executive Secretary for a medical examination.

(c) Submit to medical examination(s) by the physician(s) designated by the Executive Secretary. If the applicant refuses to submit to such medical examination(s) or does not appear for such medical examination(s), the Executive Secretary shall recommend to the Board of Trustees that the application be denied. The Board of Trustees shall deny the application unless the applicant can show good cause for such refusal or failure to appear.

Section 3.02: Notice of Applicant's Obligations. The Executive Secretary shall give written notice to the applicant of the applicant's obligations set forth in Section 3.01 of these rules.

Section 3.03: Failure of Applicant to Satisfy Obligations. Unless good cause appears therefore, an administrative recommendation by the Executive Secretary shall not be made nor shall a hearing date be set unless the applicant has satisfied each of the obligations set forth in Section 3.01 of these rules. Further, no hearing date shall be set for the application unless the medical reports from the medical examination(s) required of the applicant by Section 3.01 of these rules will be available on the date of the hearing.

Section 3.04: Executive Secretary's Administrative Recommendation. Upon receipt of the evidence submitted by the applicant and all reports of medical examination, the Executive Secretary shall make recommendations to the Board of Trustees as follows:

(a) If from the medical reports and other documents submitted, and from the information contained in the official records of the Board of Trustees, there is no conflict in the facts necessary to grant the application; and if the Executive Secretary is satisfied that the applicant is permanently incapacitated physically or mentally for the performance of his or her duties in the service and that the Member has the required service, the Executive Secretary shall recommend to the Board of Trustees that the applicant be granted a disability allowance for non-service-connected disability.

(1) The recommendation from the Executive Secretary shall be in writing and shall summarize the evidence in support of the recommendation.
(2) Upon receipt of the recommendation of the Executive Secretary the Board of Trustees may

(i) If it is satisfied with the recommendation, approve it and grant the disability allowance recommended.
(ii) If it is not satisfied with the recommendation, reject it and set the matter for hearing.

(b) When the medical reports and other documents submitted and the information in the official records of the Board of Trustees are in conflict, or if the Executive Secretary is not satisfied with the reports and documents submitted, the Executive Secretary shall make no recommendation and shall set the matter for hearing before the Board of Trustees as provided herein.

ARTICLE 4: HEARINGS

Section 4.01: Setting of Hearing. Allowing sufficient time for notice, hearings before the Board of Trustees shall, if practicable, be set for the next meeting of the Board of Trustees occurring after the processing of the application under Article 3 of these rules has occurred.

Section 4.02: Hearing Files. Each hearing shall be listed in the files of the Pension Trust under the name of the Member of the Pension Trust for or through whom benefits, rights, and privileges are claimed, whether such Member is the applicant or not. Reference to the hearing shall be by the name of the Member.

Section 4.03: Notice of Hearing. The Executive Secretary shall give notice of hearing to the applicant and all parties at least ten days prior to the hearing. A copy of these rules shall be furnished to the applicant and to any party requesting a copy of these rules at the time notice of hearing is given.

Section 4.04: Continuances. The Executive Secretary or the Board of Trustees may continue a hearing to a later meeting with the consent of the applicant and all parties. In the event the applicant and all parties do not consent to a continuance, the matter will be referred to the Board of Trustees for its decision.

Section 4.05: Report of Hearings. Hearings may be conducted without a stenographic reporter or recording machine unless some person interested in the hearing requests at least 5 days before the date set for the hearing that such hearing be reported or recorded and pays the cost or fee for such reporting or recording.

Section 4.06: Determination by Board of Trustees. In the event of a hearing as provided for herein, the Board of Trustees shall determine all material issues raised by the application.

Section 4.07: Rules for Hearings. Unless the Board of Trustees otherwise orders for good cause, all hearings before the Board of Trustees shall be conducted in the following manner:

(a) Presiding Officer. The President of the Board of Trustees presides over all hearings, and in the absence of the President the Vice-president shall preside, and in the absence of both, the Board of Trustees shall select a presiding officer pro-tem. The presiding officer shall exercise reasonable control over the proceedings. In addition to other duties, the presiding officer shall rule on the admissibility of evidence and shall order a party to yield the floor when the party's allotted time has been consumed or when the orderly and expeditious conduct of the hearing requires it. The presiding officer may permit such questioning and other participation in the proceedings by members of the Board of Trustees, or others, as will best serve the purposes of these rules.

(b) Quorum. No hearing before the Board of Trustees shall be held unless at least a quorum of the Board of Trustees is present. The same Trustees must be in attendance throughout the hearing and only those Trustees who have been in attendance throughout the hearing may vote thereon.

(c) Representation By Legal Counsel. Any applicant or party and/or the Executive Secretary shall be entitled to be represented by legal counsel, at such person's own expense, at any hearing before the Board of Trustees. After an attorney at law appears at a hearing on behalf of an applicant or party, or after the Executive Secretary has received written notice that an attorney at law is appearing on behalf of the applicant or a party, all notices required by these rules shall thereafter be served upon such attorney at law. Substitution of or dismissal of an attorney by an applicant or a party shall be made in the manner provided in Sections 284, 285 and 286 of the Code of Civil Procedure.

Section 4.08: Order of Business for Hearing. Unless the presiding officer rules that it is not necessary to so proceed in a particular hearing, all hearings shall proceed in the following manner:

(a) The presiding officer will read the title of the case and ask for appearances for the applicant and for all parties. This information shall be recorded in the minutes of the Board of Trustees. The presiding officer will inquire if the applicant and all parties are ready to proceed.
(b) If the applicant and all parties are ready to proceed, the presiding officer will mark for identification only and not as evidence, all papers in the official file of the hearing, which should include:

(1) The application for the benefit, allowance, right or privilege.
(2) The notice to the applicant of the date set for hearing, with proof of service.
(3) Other documents in the official files.

(c) The Executive Secretary or other person authorized by the presiding officer shall read the application unless waived by the applicant and the parties.
(d) The applicant shall present his or her evidence. The applicant shall have the burden of proof.
(e) Each other party shall then present its evidence, in the order determined by the presiding officer.
(f) The Executive Secretary or other person representing the Executive Secretary shall then present his or her evidence.
(g) The applicant and each party will be allowed to cross-examine witnesses.
(h) Upon application to the presiding officer, the applicant and each party may present rebuttal evidence.
(i) Upon the conclusion of all testimony, the presiding officer will inquire if the applicant and all parties are ready to submit the matter for decision.
(j) The hearing will then be closed and the matter submitted to the Board of Trustees for decision. If further documentary evidence is to be filed, the Board of Trustees may allow time for filing and serving such documentary evidence, and order that the matter will be deemed submitted after such period unless the applicant or any party objects to such documentary evidence within ten (10) days after it is filed. Copies of such documentary evidence shall be served on the applicant and on all parties who appeared at the hearing.

Section 4.09: Rules of Evidence for Hearings.

(a) The hearing need not be conducted according to technical rules of evidence relating to evidence and witnesses. Any relevant evidence shall be admitted if it is the sort of evidence on which responsible persons are accustomed to rely in the conduct of serious affairs, regardless of the existence of any common law or statutory rule which might make improper the admission of such evidence over objection in civil actions. Hearsay evidence may be used for the purpose of supplementing or explaining any direct evidence but shall not be sufficient in itself to support a finding unless it would be admissible over objection in civil actions. Admissibility of physicians' reports is governed by Section 4.11 and Section 4.12 of these rules.

Section 4.10: Witnesses.

(a) Each party shall have the right to call and examine witnesses and to cross-examine opposing witnesses on any matter relevant to the issues.
(b) Oral evidence shall be taken only on oath or affirmation.
(c) If the applicant or any other party does not testify in his own behalf, he may be called and examined as if under cross-examination.
(d) Refusal of any applicant or party to submit to examination or to answer relevant questions shall be grounds for considering such questions for the purposes of that hearing, to be answered in a way unfavorable to the refusing party, and such refusal may result in dismissing the application of the applicant or party seeking affirmative relief.

Section 4.11: Documentary Evidence; Medical Reports.

(a) Government Records. Certified copies of the reports or records of any governmental agency, division or bureau will be accepted as evidence in lieu of the original thereof.
(b) Medical Reports. The Board of Trustees favors the production of medical evidence in the form of written reports. These reports should include:

(1) History of the injury or illness;
(2) The patient's complaints;
(3) Source of all facts set forth in the history and complaints;
(4) Findings on examination;
(5) Opinion as to the extent of disability and working ability;
(6) Cause of the disability;
(7) Medical treatment indicated;
(8) Likelihood of permanent disability;
(9) Opinion as to whether or not the patient is permanently incapacitated physically or mentally for the performance of his duties in the service;
(10) The reasons for these opinions.

Section 4.12: Cross Examination of Physician on Medical Report.

(a) The right of cross-examination of a physician on his or her written report may be deemed waived where the report of the physician has been filed with the Board of Trustees and served upon the applicant and any other parties ten (10) days or more prior to the hearing of the case and the applicant nor any party within five (5) days of such service requests to cross-examine the said physician.
(b) The right of cross-examination of a physician on his or her written report may not be deemed waived where such request is made and the physician is produced at the hearing or good cause has been shown for not producing the physician. The applicant or the party submitting the written report of the physician shall, if requested by any opposing party, join in the request that the physician appear at the hearing; however, the person instituting the request that the physician be produced for cross-examination shall pay the physician's fee for such appearance. The Board of Trustees may require that this fee be deposited in advance of appearance.

Section 4.13: Continuances by the Board of Trustees; Additional Evidence, Examinations. The Board of Trustees may on its own motion continue any hearing to another time and place,

order additional evidence to be presented, order additional medical examinations of the applicant, or allow other evidence to be gathered and presented, as in its determination a proper presentation of the case requires.

Section 4.14: Decision of the Board of Trustees. The Board of Trustees shall render its decision by the second regular meeting following the meeting at which the matter is submitted for decision. Any finding or decision of the Board of Trustees must be made by the affirmative votes of at least four Trustees. A failure to obtain the affirmative votes of at least four Trustees is a failure to find in favor of the applicant and constitutes a denial of the application, or that portion of the application, on which the vote is taken.

Section 4.15: Notice of Decision. Written notice of the decision of the Board of Trustees, containing findings of fact and conclusions of law shall be delivered or mailed to the applicant and each party within ten days following the date the decision is rendered.

ARTICLE 5: REHEARING

Section 5.01: Petition for Rehearing. A petition for rehearing by the applicant or by any party aggrieved by the decision of the Board of Trustees may be granted by the Board of Trustees if the petition is delivered to the Executive Secretary within thirty days after the decision of the Board of Trustees is served on the party or applicant.

Section 5.02: Grounds for Petition. A rehearing may be granted by the Board of Trustees and it may vacate its decision, or modify it, in whole or in part, and a new or further hearing may be granted on all or part of the issues, on the petition of the applicant or of any party aggrieved, for any of the following causes, materially affecting the substantial rights of the applicant or of such party:

(a) Irregularity in the proceedings of the Board of Trustees, or any order of the Board of Trustees or any abuse of discretion by which the applicant or party was prevented from having a fair hearing;
(b) Accident or surprise that ordinary prudence could not have guarded against;
(c) Newly discovered evidence that could not, with reasonable diligence, have been discovered and produced at the hearing;
(d) Insufficiency of the evidence to justify the decision of the Board of Trustees;
(e) That the Board of Trustees acted in an arbitrary or capricious manner;
(f) An error in law, occurring at the hearing and excepted to by the party petitioning for rehearing.

ARTICLE 6: SERVICE OF NOTICE

Section 6.01: Service of Notice. Any notice required by these rules shall be sufficient when it is delivered in person to the person or persons to whom it is directed, or when it is deposited in the United States mail, postage prepaid and addressed to the last known address of the addressee or addressees. For the applicant, the place of notice shall be the applicant's address as shown on the application.

ARTICLE 7: JUDICIAL REVIEW

Section 7.01: Judicial Review. In those cases where a party or applicant is entitled to a judicial review of the proceedings before this Board of Trustees, the petition to the court shall be filed within ninety (90) days from the date the notice of the decision of the Board of Trustees is served on the party or applicant or is delivered to the party or applicant.

ARTICLE 8: MEDICAL EXAMINATION ORDERED BY BOARD OF TRUSTEES

Section 8.01: Medical Examination Ordered By the Board of Trustees. The Board of Trustees, if it is not satisfied with the medical reports submitted by the Executive Secretary and the applicant at any hearing under these rules, or if the Board of Trustees, at any time while an application is pending, finds it needs additional medical opinion and information, it may require that the applicant submit to a medical examination by a physician selected by the Board of Trustees to determine the existence of the disability and the causes therefore.

Section 8.02: Applicant Required to Attend Medical Examination. The applicant shall submit to the examination unless he or she can show good cause why he or she should not. Refusal of any applicant to submit to such medical examination without a showing of good cause for such refusal shall be grounds for the denial of application by the Board of Trustees.

Section 8.03: Hearing Continued. Unless good cause appears therefore, a hearing date shall not be set unless the medical reports required by this paragraph will be available on the date of the hearing. If a hearing has begun and the Board of Trustees has required that the applicant submit to a medical examination under this Article 8 of these rules, the hearing shall not be completed until the medical report from such examination is filed with the Board of Trustees.

APPENDIX F – Trustee Elections

RULES FOR THE ELECTION OF
SAN LUIS OBISPO COUNTY PENSION TRUSTEES

SECTION 1. These rules shall apply to the procedure for the election of those elective members of the Board of Trustees of the San Luis Obispo County Pension Trust and are adopted pursuant to Chapter 2.56, of the County Code of San Luis Obispo County.

SECTION 2. The County Clerk shall conduct the election, on the date specified, and any additional elections resulting from a tie in the number of votes cast for candidates, in a manner which shall afford an expeditious handling and yet insure the secret balloting procedure.

SECTION 3. On or before the third Monday in April, of each year, the County Clerk shall give notice to the members of the San Luis Obispo County Pension Trust that a Declaration of Candidacy may be filed for one elected position of the Board of Trustees of the San Luis Obispo county Pension Trust. The notice shall contain the period of time for filing, which shall commence on the second Monday in May and end on the following Friday.
The notice shall inform employees that a Statement of Qualifications and Positions on Issues may be filed at the same time as the Declaration of Candidacy. Failure to file such statement at the time the Declaration of Candidacy is filed will preclude the candidate from filing such statement with the County Clerk at any later time.
Each Candidates' Statement of Qualifications and Positions on Issues shall be submitted on one standard size sheet of paper (8 ½ " x 11"). Only one side may be used for the statement. Said Statements must be amenable to photocopy reproduction. Such statement, if filed, will be distributed by the County Clerk to all eligible voters in accordance with these Rules. Candidates may designate how their name shall appear on the ballot in accordance with the Election Code of the State of California.

Each candidate for election to the Board of Trustees of the Pension Trust shall be a Member of the Pension Trust as of the end of the pay period preceding the first Monday in May.
(1-20-78) (12-10-84) (8-1-89) (01-08-2002)

SECTION 4. The County Clerk shall give notice for, and conduct an election for the above purpose on the 3rd Tuesday of June each year. Elections will be conducted by mail balloting. No later than the first Tuesday in June, the County Clerk shall mail to each person who is a Member of the San Luis Obispo County Pension Trust as of the end of the pay period preceding the first Monday in May, a mail ballot and the Candidates' Statement of Qualifications and Positions on Issues. To be counted, each mail ballot shall be received by the County Clerk no later than 5:00 p.m. on the day of the election, the third Tuesday of June. (2-9-1972) (1-20-1978) (12-10-1984) (8-1-1989)(01-08-2002)

SECTION 5. For, every election, the Pension Trust shall furnish to the County Clerk a list of persons who are Members of the Pension Trust as of the end of the pay period preceding the first Monday in May. This list shall serve as the Register of Eligible Voters.
(2-9-1972) (1-20-1978) (8-1-1989) (01-08-2002)

SECTION 6. The candidate receiving the highest number of votes cast shall take office upon the submission of a certification of election results by the County Clerk to the County Board of Supervisors at their first meeting in July following the date of elections.

(01-08-2002)

SECTION 7. Any or all of the three elective members of the Board of Trustees may be removed from office by a majority of votes cast in a recall election. A petition requesting the recall of any one or more of the elective members of the Board of Trustees must be signed by Members equal in number to at least 25% of the total number of Members. Upon certification by the County Clerk that the petition for recall is sufficient, the County Clerk shall give notice and conduct an election for recall in the same manner as herein provided for the Election of Trustees. The County Clerk shall submit a certification of the election results to the County Administrative Officer. In the event that a majority of votes are cast for the recall of any one or more of the elective members of the Board of Trustees, the office so designated in the recall election shall be declared vacant by the County Administrative Officer. The County Administrative Officer shall then instruct the County Clerk to give notice and conduct an election to fill the vacancy or vacancies in office.
(01-08-2002)

SECTION 8. Notice, as used in previous Sections of these rules, shall be defined as a written announcement, in a form to be designed by the County Clerk, which shall serve to inform the employees of the County Employer of all matters as herein above provided. The Notice, as herein above provided, shall be distributed, in amounts required, to each County Employer for posting in a conspicuous place within their respective agencies and to each recognized employee organization representing the employees of the County Employer.
(01-08-2002)

SECTION 9. In the event only one candidate files for the one vacancy on the Board of Trustees of the San Luis Obispo County Pension Trust in any year, then in that year no election shall be held; rather, in such event, said candidate shall be automatically elected to said Board of Trustees to take office effective upon the filing by the County Clerk within the County Board of Supervisors of a certified statement to the effect that said candidate was the only one filing for the vacancy on said Board of Trustees in said year by the closing date and time for the filing of nominations therefore.
(01-08-2002).

APPENDIX Z - SUBSTITUTE PAYEE AGREEMENT AND DESIGNATION

I, _____, (hereinafter referred to as "Pension Trust Recipient) am:

___ A Member

___ The beneficiary of a Member

of the San Luis Obispo County Pension Trust and am receiving a retirement allowance and/or benefit from the Pension Trust.

I request and authorize the Pension Trust to pay my retirement allowance and/or benefit to the following named person or entity (hereinafter referred to as "Substitute Payee). I represent and warrant to the Pension Trust that the Substitute Payee has entered into a valid and binding agreement with me that my said retirement allowance and/or benefit, when received by the Substitute Payee, will be held and expended by the Substitute Payee solely for my benefit, maintenance, care and upkeep. My Substitute Payee is:

_____

(Name of Substitute Payee)

_____

(If entity, Name of contact person)

_____ (Street Address)

_____ (City and State)

Based upon the foregoing, the Pension Trust Recipient and the San Luis Obispo County Pension Trust (hereinafter referred to as "Pension Trust") agree as follows:

1. The Pension Trust Recipient agrees that if the Pension Trust makes the payments to the Substitute Payee in the manner requested above in this document by the Pension Trust Recipient, the Pension Trust Recipient does, as to each such payment so made, release the Pension Trust from any liability to the Pension Trust Recipient and to the heirs and assigns of the Pension Trust Recipient for having honored said request and having made said payments; and

2. The Pension Trust Recipient agrees that the Pension Trust shall have no responsibility or liability to the Pension Trust Recipient or to the heirs or assigns of the Pension Trust Recipient, for the manner in which the Substitute Payee receives, holds, maintains, invests, or expends the said payments after the payments have been made by the Pension Trust to the Substitute Payee.

3. The Pension Trust Recipient agrees that the Pension Trust shall have the right to continue to make the payments of the Pension Trust Recipient's said allowance and/or benefit to the Substitute Payee until such time as the Pension Trust Recipient gives written notice to the Pension Trust to do otherwise: and

4. In consideration of the foregoing promises of the Pension Trust Recipient, the Pension Trust agrees to make the payments of Pension Trust Recipient's said allowance and/or benefit to the Substitute Payee in the manner requested in this document by the Pension Trust Recipient.

This "Substitute Payee Agreement and Designation" is entered into and executed, at San Luis Obispo, California, on this ___ day of _____, _____.

Pension Trust Recipient:

_____

(Signature)

San Luis Obispo County Pension Trust:

_____

(Executive Secretary)

Witness:

I, the undersigned, witnessed the
signature of the Pension Trust Recipient
to the foregoing agreement:

_____

(Signature of Witness)

AGREEMENT AND WARRANTY OF SUBSTITUTE PAYEE

_____, (hereinafter referred to as "Substitute Payee") hereby represents and warrants to, and agrees with, the San Luis Obispo County Pension Trust (hereinafter referred to as "Pension Trust") that Substitute Payee consents to act, and shall act, as a substitute payee for and on the behalf of _____ (herein after referred to as "Pension Trust Recipient). Substitute Payee further represents and warrants to, and agrees with, the Pension trust that:

1. Substitute Payee shall receive and hold and keep safe and expend the benefit and/or allowance paid by the Pension Trust to the Substitute Payee for and on the behalf of the Pension Trust Recipient solely for the benefit, maintenance, care and upkeep of the Pension Trust Recipient; and

2. Substitute Payee shall from time to time, if requested to do so by the Pension Trust, deliver to Pension Trust an accounting of all monies paid by the Pension Trust to the Substitute Payee and an accounting of the maintenance and expenditure of such monies; and

3. Substitute Payee shall indemnify and hold harmless and defend the Pension Trust against any and all claims, suits, judgments, and/or orders arising out of or related to: (a) the payment of monies by the Pension Trust to the Substitute Payee on behalf of the Pension Trust Recipient, and/or (b) the manner in which the Substitute Payee received, held, maintained, invested or expended any such monies.

This "Agreement and Warranty of Substitute Payee" is entered into and executed, at San Luis Obispo, California, on this ___ day of _____, 2____.

Substitute Payee:

_____

(Signature)

San Luis Obispo County Pension Trust:

_____

(Executive Secretary)