

## EXHIBIT A

### 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**. (11-8-2011)
- (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**. (11-8-2011)
- (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**. (11-8-2011)
- (g) Any **Non-Sworn Safety Member** who had ceased to be a Member and a County Employee and who had withdrawn his or her Accumulated Contributions, and who later resumes County Employment with the County of San Luis Obispo on or after **September 4, 2011** and who is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withdrawn Accumulated Normal Contributions, plus regular interest thereon to the date of the redeposit, his or her previous PTSC shall be recognized for purposes of this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. (11-8-2011)
- (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. (11-8-2011)

- (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 County Bargaining Unit 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 (l) 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. (11-8-2011)
  
- (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 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. (11-8-2011)
  
- (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, 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. (11-8-2011)
  
- (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. (11-8-2011)
  
- (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. (6-19-2012)
  - 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. (11-8-2011)
  - 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. (11-8-2011)
  - i. 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 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. (11-8-2011)
- (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 Safety Member’s Tier Two Final Compensation. (08-23-2011) (11-8-2011)

**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. (11-8-2011) (6-19-2012)

**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 28.03 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 **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.

**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 absences 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 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 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 Miscellaneous 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 a firmative 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 **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)(6-19-2012)

**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. (08-23-2011)
- (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. (11-8-2011)
- (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 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 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. (08-23-2011)
- (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 Safety 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 **November 13, 2011** in the same manner as though he or she had never been retired for disability. (11-8-2011)

- (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 accounts 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 contributions shall be fixed as of the date of his or her reinstatement and his or her retirement allowance upon subsequent retirement shall be determined in accordance with the provisions of Article 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 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. (11-8-2011)
- (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 COLA 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.

(12-14-10) (3/22/11)(08-23-11)(11-8-2011)(12-13-2011)**(6-19-2012)**