

EXHIBIT F

Implemented Second Tier Retirement Plans

MISCELLANEOUS MEMBERS

Effective December 26, 2010

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

Effective April 17, 2011

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

Effective July 24, 2011

- BU 02 SLOCEA Trades, Crafts & Services

Effective September 4, 2011

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

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

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

SAFETY NON-SWORN MEMBERS

Effective September 4, 2011

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

Effective November 13, 2011

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

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

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

SAFETY SWORN MEMBERS

Effective November 13, 2011

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

Effective December 25, 2011

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

Effective June 24, 2012

- BU 27 ASLOCDs Law Enforcement
- BU 28 ASLOCDs Supervisory Law Enforcement

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

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