

From the Director of Retirement Plan Services, Department of Human Resources, requesting amendments to Chapter 201.24(2.4) of the Milwaukee County Code of General Ordinances reflecting eligibility changes to ERS, by recommending adoption of the following:

### **A RESOLUTION/ORDINANCE**

WHEREAS, Milwaukee County (the County) sponsors the Employees' Retirement System of the County of Milwaukee (ERS), a defined-benefit plan, for the exclusive benefit of certain employees; and

WHEREAS, ERS is a tax-qualified retirement plan that must adhere to Internal Revenue Service requirements for defined-benefit plans, including that ERS be administered in accordance with its written plan document; and

WHEREAS, effective January 1, 2025, all employees who were not employed with the County on December 31, 2024, and are hired by the County after that date, will be enrolled in the Wisconsin Retirement System (WRS), where eligible; and

WHEREAS, certain County employees were employed on December 31, 2024, in non-ERS eligible positions and were promoted in 2025 to full-time, permanent positions; and

WHEREAS, because these employees were employed by the County on December 31, 2024, and did not terminate County employment, the WRS determined they are not eligible for the WRS; and

WHEREAS, the County desires to enroll them in ERS as employees who were employed with the County on December 31, 2024; and

WHEREAS, the Milwaukee County Board of Supervisors desires to amend the Milwaukee County Code of General Ordinances to clarify the eligibility requirements for ERS; and

WHEREAS, the Pension Board, at its meeting of November 19, 2025, recommended adoption of File No. 25-764 (vote 5-0); and

WHEREAS, the Committee on Personnel, at its meeting of December 2, 2025, recommended adoption of File No. 25-764 (vote 5-0); and

WHEREAS, the Committee on Finance, at its meeting of December 11, 2025, recommended adoption of File No. 25-764 (vote 6-0); and

46 WHEREAS, the Pension Study Commission, at its meeting of December 16,  
47 2025, recommended adoption of File No. 25-764 (vote 4-0); now, therefore,  
48

49 BE IT RESOLVED, the Milwaukee County Board of Supervisors hereby amends  
50 Section 201.24(2.4) of the Milwaukee County Code of General Ordinances, by adopting  
51 the following:  
52

## 53 AN ORDINANCE

54  
55 The County Board of Supervisors of the County of Milwaukee does ordain as follows:  
56

57 **SECTION 1.** Section 201.24(2.4) of the Milwaukee County Code of General Ordinances  
58 is hereby amended as follows:  
59

### 60 2.4. - Employee.

61  
62 Employee shall mean any person regularly employed by the county at an annual  
63 wage or salary including any person who is employed by the state but receives part of  
64 his/her wage or salary from the county, as well as any person regularly employed by the  
65 state but who was previously employed by the county and who has, pursuant to a state  
66 statute, continued to be a member of ERS during such state employment and for whom  
67 the state shall reimburse the county the employer required contributions related to such  
68 employee's membership, but shall not include any person who was not in Active Service  
69 on December 31, 2024, due to a bona fide termination of employment and who is hired  
70 by the County after December 31, 2024, with respect to the position to which the person  
71 is hired after that date, irrespective of whether the person was previously an employee  
72 of the County. Such a person may not accrue any further service under ERS.  
73

74 In the event of a question arising as to the right of any person in the service of  
75 the county to be classified as an employee under this act, the decision of the Board shall  
76 be final. Notwithstanding the foregoing, if a member previously elected into ERS instead  
77 of the County's Plan established under the Omnibus Budget Reconciliation Act of 1990  
78 (OBRA) and if that member is not in Active Service on December 31, 2024, upon  
79 reemployment, that member will not be reenrolled in ERS, but will be enrolled in OBRA  
80 unless eligible for the Wisconsin Retirement System.  
81

82 Employee does not include any individual participating in OBRA or the Wisconsin  
83 Retirement System.  
84

85       **Except as provided in the second sentence of this paragraph,** Employee  
86 shall also exclude any individual who was employed by the County on December 31,  
87 2024, but not earning service credit in ERS and who, on or after January 1, 2025, is  
88 promoted or otherwise transferred to what would have been an ERS-eligible position  
89 prior to January 1, 2025. **However, any individual who was earning OBRA service**  
90 **credit or employed by the County in a non-covered position on December 31,**  
91 **2024, and was subsequently promoted or otherwise transferred to an ERS-eligible**  
92 **position without a termination of employment will be enrolled in ERS.**  
93

94       **SECTION 2.** The provisions of this Ordinance shall become effective upon passage and  
95 publication, with retroactive effect to January 1, 2025.  
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97  
98       chk

99       12/16/25

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102       SIGNED AS TO FORM ELECTRONICALLY on 12/18/25

103       /s/

104       SCOTT F. BROWN, Corporation Counsel  
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