

**COUNTY OF MILWAUKEE**  
**Interoffice Memorandum**

**DATE:** December 19, 2024

**TO:** Milwaukee County Board Supervisors

**FROM:** Supervisor Willie Johnson, Jr., Chairman, Pension Study Commission

**SUBJECT:** From the Director of Retirement Plan Services, Department of Human Resources, requesting amendments to Chapters 201.24(2.4), (2.7), (2.9), (2.18), (3.11), (4.1), (4.2), (4.3), (4.4), (4.5), (5.16), and (8.7) and requesting the creation of a new Chapter 201.24(8.25) of the Milwaukee County Code of General Ordinances reflecting eligibility changes to ERS as required by State law. (File No. 24-1053)

The Pension Study Commission (PSC) is charged with issuing a written report on the actuarial effect, cost implications and desirability of proposed changes to the pension system. At its meeting on December 19, 2024, the PSC reviewed File No. 24-1053, which outlines proposed amendments to Chapter 201 of the Milwaukee County Code of General Ordinances (MCGO). The report from the Director, Retirement Plan Services, outlines proposed amendments to the Milwaukee County Employees' Retirement System (ERS) to implement a soft freeze mandated by 2023 Wisconsin Act 12, as new employees hired on or after January 1, 2025, will be enrolled into the Wisconsin Retirement System (WRS). These changes aim to ensure compliance with state law, maintain the system's tax-qualified status, and provide clarity for members, beneficiaries, and administrators.

The PSC reviewed File No. 24-1053, which includes a summary report, resolution/ordinance, fiscal analysis from the Office of the Comptroller, an actuarial report, and a memo from the Pension Board stating its support of the proposed changes.

The memo and testimony from the Retirement Plan Services Director recommends the adoption of these amendments to ensure compliance with 2023 Wisconsin Act 12, safeguard the ERS's tax-qualified status, and streamline the transition for affected employees. The key amendments relate to ERS closure to new entrants, clarifications on eligibility and contributions, vesting adjustments, retirement eligibility, BackDROP and service rules, and plan termination provisions.

These amendments require changes to Chapters 201.24(2.4), (2.7), (2.9), (2.18), (3.11), (4.1), (4.2), (4.3), (4.4), (4.5), (5.16), and (8.7) and creation of a new Chapter 201.24(8.25) of the Milwaukee County Code of General Ordinances reflecting eligibility changes to ERS as required by State law. The ordinance revisions are attached to File 24-1053.

The PSC also heard testimony from staff from the Office of the Comptroller and received written materials from Segal, the County's actuary, that the package of ordinance revisions will have no material fiscal impact on the ERS retirement system or the County.

Based on the information presented and contained in File No. 24-1053, the Pension Study Commission voted (Vote 4-0) on the motion to recommend approval of the resolution/ordinance and recommend the Milwaukee County Board of Supervisors adopt the ordinance amendments.

Respectfully submitted,

*Willie Johnson, Jr.*

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Willie Johnson, Jr., Chairman  
Pension Study Commission

cc: County Executive David Crowley  
Scott Brown, Corporation Counsel  
Erika Bronikowski, Director, Retirement Plan Services  
Steve Cady, Research and Policy Director, Office of the Comptroller  
Clarence Kinnard, Committee Coordinator, County Clerk