

PROOF OF PUBLICATION

STATE OF WISCONSIN }  
MILWAUKEE COUNTY } S.S.

Jim Williams, being the first duly sworn on oath, says that he is the Publisher of THE DAILY REPORTER, which is a public newspaper of general circulation, printed and published daily in the English language in the City of Milwaukee, in said county, and fully complying with the laws of Wisconsin, relating to the publication of legal notices; that the notice of which the printed one attached is a true copy, which was clipped from the said newspaper, was inserted and published in said newspaper on

Feb. 25, 2015



Jim Williams, Publisher

Sworn to me this 25th day of February 2015





David Ziemer  
Notary Public, Milwaukee County, Wisconsin  
My Commission Is Permanent

CHAPTER 201.24(8.17)  
STATUS Amended  
ADOPTED 2/15/15  
J.P. PG. -  
PUBLISHED 2/25/15  
EFFECTIVE See Ordinance

PROOF OF PUBLICATION

Customer: 10003540 Milwaukee County Office Of County Clerk

manner and time of payment of any benefits and reasonable administrative expenses hereunder. The Board may, in its discretion, deny membership to any class of employees whose compensation is only partially paid by the county or who are serving on a temporary or other than per annum basis, and it may, in its discretion, make optional with persons in any class their individual entrance into membership.

The pension board shall be given no less than thirty (30) days to comment in writing to the county executive and the county board upon the fiscal impact of proposed benefit changes referred from the county board. The pension board may request of the county board an extension of time to comment. In making its referral, the county board shall make full disclosure to the pension board of all actuarial information utilized in the proposed benefit changes.

SECTION 2. Section 201.24 (11.1) is hereby amended to read as follows, effective as of the dates stated within:

11.1 Reemployment of former members.

(1) Effective from January 1, 1982, through June 30, 2007, should any member who terminated and withdrew his membership account return to active service, his service credits which he had at the time of such separation shall be restored to him, provided he renders two (2) years of service subsequent to his restoration to membership and provided further that within a thirty year period the two-year period of on or before December 31, 1974, whichever date is later, he redeposits the amount of any accumulated contributions withdrawn from his membership account at the time of his separation from the service, with interest thereon to date of redeposit. If he does not elect to restore his prior service credit by redepositing his accumulated contribution during said period of employment, the prior service credits shall be canceled and service credited only from the date of his most recent reemployment period commenced.

Effective from January 1, 1982 through June 30, 2007, notwithstanding anything to the contrary in the Ordinances or Rules, a member who terminated County employment to become employed by United Regional Medical Services, Inc. in conjunction with the joint venture between the County and Froedtert Memorial Lutheran Hospital or who terminated County employment to become employed by Froedtert Memorial Lutheran Hospital in conjunction with the sale of Downe Hospital or who retired from County employment pursuant to Ordinance section 201.24(4.25) or Ordinance section 201.24(4.26) may make payments to purchase permissive service credit or to repurchase previously forfeited service credit for up to two years following termination of County employment as long as that member had an otherwise completed purchase or repurchase of service credit as of July 1, 2007.

(2) Effective from July 1, 2007, through December 31, 2014, for any redeposit that a member completes on or after July 1, 2007, the member must complete the redeposit within the two year period after returning to active service rather than a thirty year period. Prior service credit will not be restored until the entire amount previously withdrawn is redeposited. If he does not elect to restore his prior service credit by redepositing his accumulated contribution during said period of employment, the prior service credits shall be canceled and service credited only from the date of his most recent reemployment period commenced.

(3) Any person who was an employee of the county on June 4, 1937, but did not elect to become a member until a later date, may receive credit for his service as a county employee prior to his membership by depositing in his membership account before January 1, 1970, the contributions which he would have made as a member during the period from June 3, 1937, to the date he became a member together with interest to date of deposit. Effective January 1, 1982, any payments to repurchase previously forfeited service credit are subject to all other requirements contained within the Ordinances and Rules.

(4) Should any member who is eligible to receive a deferred vested pension under section 4.5 return to active service, he shall again become an active member of the retirement system and shall resume contributions. Upon his

subsequent retirement, he shall be credited with all the service giving rise to his deferred vested pension benefit as well as his service as a member subsequent to his reemployment for purposes of redetermining the amount of his pension.

(5) Any member who terminated and withdrew his accumulated contributions because of membership in the sheriff's annuity and benefit fund of the county shall have restored to him all service credits which he had at the time of such termination, provided that within one (1) year from July 9, 1969, he redeposits the amount of any accumulated contributions withdrawn at the time of his termination with interest thereon to the date of redeposit.

(6) Notwithstanding the foregoing, members may not redeposit under this section 11.1 accumulated contributions previously refunded to the member under section 3.11.

(7) Effective January 1, 1982, any payments to purchase permissive service credit are subject to all other requirements contained within the Ordinances and Rules.

SECTION 3. Effective January 1, 2015, section 201.24(11.1) is amended to read as follows in its entirety:

11.1. Reemployment of former members.

(1) Effective from January 1, 1982, through June 30, 2007, should any member who terminated and withdrew his membership account return to active service, his service credits which he had at the time of such separation shall be restored to him, provided he renders two (2) years of service subsequent to his restoration to membership and provided further that within a thirty year period the two-year period of on or before December 31, 1974, whichever date is later, he redeposits the amount of any accumulated contributions withdrawn from his membership account at the time of his separation from the service, with interest thereon to date of redeposit. If he does not elect to restore his prior service credit by redepositing his accumulated contribution during said period of employment, the prior service credits shall be canceled and service credited only from the date of his most recent reemployment period commenced.

Effective from January 1, 1982 through June 30, 2007, notwithstanding anything to the contrary in the Ordinances or Rules, a member who terminated County employment to become employed by United Regional Medical Services, Inc. in conjunction with the joint venture between the County and Froedtert Memorial Lutheran Hospital or who terminated County employment to become employed by Froedtert Memorial Lutheran Hospital in conjunction with the sale of Downe Hospital or who retired from County employment pursuant to Ordinance section 201.24(4.25) or Ordinance section 201.24(4.26) may make payments to purchase permissive service credit or to repurchase previously forfeited service credit for up to two years following termination of County employment as long as that member had an otherwise completed purchase or repurchase of service credit as of July 1, 2007.

(2) Effective from July 1, 2007, through December 31, 2014, for any redeposit that a member completes on or after July 1, 2007, the member must complete the redeposit within the two year period after returning to active service rather than a thirty year period. Prior service credit will not be restored until the entire amount previously withdrawn is redeposited. If he does not elect to restore his prior service credit by redepositing his accumulated contribution during said period of employment, the prior service credits shall be canceled and service credited only from the date of his most recent reemployment period commenced.

(3) Any person who was an employee of the county on June 4, 1937, but did not elect to become a member until a later date, may receive credit for his service as a county employee prior to his membership by depositing in his membership account before January 1, 1970, the contributions which he would have made as a member during the period from June 3, 1937, to the date he became a member together with interest to date of deposit. Effective January 1, 1982, any payments to repurchase previously forfeited service credit are subject to all other requirements contained within the Ordinances and Rules.

(4) Should any member who is eligible to receive a deferred vested pension under section 4.5 return to active service, he shall

again become an active member of the retirement system and shall resume contributions. Upon his subsequent retirement, he shall be credited with all the service giving rise to his deferred vested pension benefit as well as his service as a member subsequent to his reemployment for purposes of redetermining the amount of his pension.

(6) Any member who terminated and withdrew his accumulated contributions because of membership in the sheriff's annuity and benefit fund of the county shall have restored to him all service credits which he had at the time of such termination, provided that within one (1) year from July 9, 1969, he redeposits the amount of any accumulated contributions withdrawn at the time of his termination with interest thereon to the date of redeposit.

(6) Notwithstanding the foregoing, members may not redeposit under this section 11.1 accumulated contributions previously refunded to the member under section 3.11.

(7) Effective January 1, 1982, any payments to purchase permissive service credit are subject to all other requirements contained within the Ordinances and Rules.

SECTION 4. Effective January 1, 2002, section 201.24(11.1) is created to read as follows:

11.11. Assets for purchasing permissive service credit.

Effective January 1, 2002, for payments made prior to July 1, 2007, subject to all other requirements contained within the Ordinances and Rules with regard to purchases of service credit, at a member's request, and consistent with the requirements of applicable Internal Revenue Code provisions, a member may use amounts held in the member's name pursuant to Milwaukee County's Internal Revenue Code section 457 deferred compensation plan or an individual retirement account described in Internal Revenue Code section 408 to purchase permissive service credit, as described in Rule 207 of the employees retirement system, or to repurchase previously forfeited service credit for which the member received a benefit distribution from the employees retirement system pursuant to section 11.1.

SECTION 5. Effective January 1, 1982, section 201.24(12.4) is created to read as follows:

12.4. Maximum permissible amount of annual additions.

This section 12.4 shall limit contributions and allocations to a member's savings account and membership account.

(1) The annual addition to a member's savings account and membership account that is subject to testing pursuant to Internal Revenue Code section 415(c) for any limitation year shall not exceed the Code section 415(c) limit ("415(c) Limit"), which is the lesser of:

(a) The greater of thirty thousand dollars (\$30,000.00) or twenty-five (25) percent of the defined benefit dollar limitation recited in Internal Revenue Code Section 415(b)(1)(A) for such year, or

(b) Twenty-five (25) percent of the compensation paid or made available to the member for such year.

If a member's payment to purchase prior or permissive service credit would otherwise exceed the 415(c) Limit for a calendar year, then it shall be corrected to the extent provided by the terms of the Voluntary Correction Program compliance statement which shall be designed to correct failures to comply in operation with the 415(c) Limit and agreed to by the County for violations beginning in 1982.

(2) Effective for limitation years beginning in 1987, the "annual addition" shall mean the sum allocated to a member's account for any year of contributions pursuant to the system and allocated to this benefit pursuant to all other defined contribution plans maintained by the county for the limitation year, including employee contributions. Contributions allocated to any individual accounts which are part of a pension or annuity plan under Internal Revenue Code Sections 415(1) and 419(A)(2) shall be treated as annual additions to a defined contribution plan. However, subsection 12.4(1)(b) above shall not apply to any accounts treated as an annual addition under the preceding sentence.

The annual addition shall not include the allocation to a member's account of income.

(3) Other than as discussed in subsection (1) above, the pension board shall reallocate the excess of a member's annual addition over the limits stated above in accordance with the following subsections:

(a) The excess amount may be used

FROM THE OFFICE OF JOSPEH J. CZARNEZKI  
MILWAUKEE COUNTY CLERK  
County Ordinance No. 15-4  
File No. 15-31  
AN ORDINANCE

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

SECTION 1. Effective upon adoption, section 201.24(B.17) is hereby amended to read as follows:

8.17. Other powers.  
The board shall have the power to construe and interpret the system, decide all questions of eligibility and determine the amount,

to reduce the county contributions for the next (or succeeding, if necessary) limitation year for the member who incurred the excess amounts provided the member is covered by the system at the end of such limitation year. If the member is no longer covered by the system as of the end of the limitation year, the excess amounts shall be held unallocated in a suspense account and reallocated in the next limitation year to all remaining members in the system as a reduction of such members' county contributions.

(b) The excess amount may be held unallocated in a suspense account for the limitation year and used to reduce the county contributions for the next (or succeeding, if necessary) limitation year to all members in the system.

(c) Excess amounts attributable to employee contributions shall be refunded to the member.

SECTION 6. Effective January 1, 2002, section 201.24(12.4) is amended to read as follows:

12.4. Maximum permissible amount of annual additions.

This section 12.4 shall limit contributions and allocations to a member's savings account and membership account.

(1) The annual addition to a member's savings account and membership account that is subject to testing pursuant to Internal Revenue Code section 415(c) for any limitation year shall not exceed the Code section 415(c) limit ("415(c) Limit"), which is the lesser of:

(a) The defined contribution dollar limitation provided in Internal Revenue Code section 415(c)(1)(A), or such successor provision of the Internal Revenue Code, as adjusted for cost of living adjustments pursuant to Internal Revenue Code section 415(d); the greater of thirty thousand dollars (\$30,000.00) or twenty-five (25) percent of the defined benefit dollar limitation recited in Internal Revenue Code Section 415(b)(1)(A) for such year, or

(b) One hundred (100) twenty-five (25) percent of the compensation paid or made available to the member for such year.

If a member's payment to purchase prior or permissive service credit would otherwise exceed the 415(c) Limit for a calendar year, then it shall be corrected to the extent provided by the terms of the Voluntary Correction Program compliance statement which shall be designed to correct failures to comply in operation with the 415(c) Limit and agreed to by the County for violations beginning in 1982.

(2) Effective for limitation years beginning in 1987, the "annual addition" shall mean the sum allocated to a member's account for

any year of contributions pursuant to the system and allocated to this benefit pursuant to all other defined contribution plans maintained by the county for the limitation year, including employee contributions. Contributions allocated to any individual accounts which are part of a pension or annuity plan under Internal Revenue Code sections 415(1) and 419(A)(2) shall be treated as annual additions to a defined contribution plan. However, subsection 12.4(1)(b) above shall not apply to any accounts treated as an annual addition under the preceding sentence.

The annual addition shall not include the allocation to a member's account of income.

(3) Other than as discussed in subsection (1) above, the pension board shall reallocate the excess of a member's annual addition over the limits stated above in accordance with the following subsections:

(a) The excess amount may be used to reduce the county contributions for the next (or succeeding, if necessary) limitation year for the member who incurred the excess amounts provided the member is covered by the system at the end of such limitation year. If the member is not longer covered by the system as of the end of the limitation year, the excess amounts shall be held unallocated in a suspense account and reallocated in the next limitation year to all remaining members in the system as a reduction of such members' county contributions.

(b) The excess amount may be held unallocated in a suspense account for the limitation year and used to reduce the county contributions for the next (or succeeding, if necessary) limitation year to all members in the system.

(c) Excess amounts attributable to employee contributions shall be refunded to the member.

Adopted by the Milwaukee County Board of Supervisors  
February 5, 2015  
10692074/2-25