

PROOF OF PUBLICATION

STATE OF WISCONSIN }
MILWAUKEE COUNTY } S.S.

Ann Richmond, being the first duly sworn on oath, says that she 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

Aug. 16, 2011

Ann S. Richmond

Ann Richmond

Sworn to me this 16th day of August 2011

MZ

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



PROOF OF PUBLICATION

CHAPTER	<u>201.24</u>
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**FROM THE OFFICE OF
JOSPEH J. CZARNEZKI
MILWAUKEE COUNTY CLERK
County Ordinance No. 11-12
File No. ORD 11-8
AN ORDINANCE**

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

SECTION 1. Section 201.24 (3.11) of the General Ordinances of Milwaukee County is amended and restated in its entirety as follows:

3.11 Employee Contribution
(1) Mandatory Employee Contributions. Each member of the Employees' Retirement System shall contribute to the retirement system a percentage of the "Member's Compensation" according to subsections 3.11(2) and (3) based on the following schedule:

(a) Effective January 1, 2011 through July 23, 2011, for any member who is not covered by the terms of a collective bargaining agreement, who is an elected official, or who is covered by a collective bargaining agreement that has adopted this ordinance, other than members who make a contribution to the System under section 3.3(2), the member shall contribute the amount provided in subsection (3)(a):

(b) Effective January 1, 2011 through July 23, 2011, for any member who is an elected official, the member shall contribute the amount provided in subsection (3)(b):

(c) Except as provided in paragraph (g), effective July 24, 2011, any member who is, or on a subsequent date becomes, (1) not covered by the terms of a collective bargaining agreement, or (2) an elected official, or (3) covered by a collective bargaining agreement with the American Federation of State, County and Municipal Employees (AFSCME), shall contribute the amount provided in subsection (3)(c):

(d) Effective July 24, 2011, any member whose initial date of membership in the retirement system is on or after July 24, 2011 and who (1) is not covered by the terms of a collective bargaining agreement, or (2) is an elected official, or (3) is covered by a collective bargaining agreement with the American Federation of State, County and Municipal Employees (AFSCME), or (4) is covered by a collective bargaining agreement with the Milwaukee Deputy Sheriffs Association, or (5) is covered by a

under section 3.11.

(2) In addition to the contributions required by section 3.11, the following members, who have elected to become optional members of ERS, shall also contribute to the system, by payroll deduction, six (6) percent of their earnable compensation:

(a) All interns, students and trainees employed in non-civil-service positions.
(b) All resident physicians employed in non-civil-service positions.
(c) Seasonal employees, except those whose last period of continuous membership began prior to December 24, 1967.

(d) Employees serving under emergency appointments except:

(1) Employees whose last period of continuous membership began prior to December 24, 1967.

(2) Employees on leave of absence to accept an emergency appointment.

(3) Employees whose positions have been reclassified.

Every member required to make the above contributions shall be deemed to consent and agree to the payroll deductions made and provided herein.

All sums contributed by a member shall be credited to his membership account. The contributions provided for in this section 3.3(2) shall be considered separate and distinct from the employee contributions required under section 3.11.

SECTION 3. Section 201.24(3.3) of the General Ordinances of Milwaukee County is amended and restated in its entirety as follows:

3.5. Refunds upon severance or death.

Notwithstanding the following, a member shall not be eligible to receive a refund of the portion of his membership account attributable to accumulated contributions contributed under section 3.11 if the member's employment was terminated due to fault or delinquency on the member's part under section 4.5 or if the member or a beneficiary of the member is eligible, at the time the request for a refund is made, for the present receipt of any monthly annuity benefit under sections 4.1, 4.5, 6.1, 6.2, 6.4, 7.1 or 7.2 of the Chapter 201.24 of the ordinances. Upon termination of employment, for reason other than death or retirement, a member shall be entitled to receive a refund of the balance as of the date of termination of his membership account and his savings account,

Member's Compensation earned on and after between January 9, 2011 and July 23, 2011.

(c) A percentage of Member's Compensation as established by the County Board based on a recommendation from the retirement system actuary. The percentage of Member's Compensation shall be derived from the actual contribution required for the current year, as set forth in section 3.1 of chapter 201.24 of the ordinances, with members being responsible for the contribution required by State statute. The County Board shall set forth in its annual adopted budget the percentage of a Member's Compensation required to comply with the statutorily required contribution. The percentage of a Member's Compensation may vary from year to year and shall be applicable for 26 pay periods and shall apply on a prospective basis beginning with the first pay period each year.

(34) Pick-Up Contributions. Notwithstanding the preceding, contributions shall be made by the County in lieu of contributions by the employee even though the contribution is designated as an employee contribution. Members have no option to choose to receive the contributions provided for in this section directly instead of having the contribution paid by the County to the retirement system. The contribution shall be made on a pre-tax basis, and there shall be a corresponding reduction in compensation actually paid to the member. These contributions shall qualify as pick-up contributions pursuant to Internal Revenue Code section 414(h)(2). These contributions shall have no impact on internal plan contribution limits or forms of benefit payment under the retirement system. The pick-up of these contributions shall not be construed to reduce the salary upon which final average salary is calculated, as defined in section 2.8. Unless specified otherwise, these contributions do not impact the calculation of a member's benefit. The designation and qualification of these contributions as pick-up contributions pursuant to Internal Revenue Code section 414(h)(2) does not, however, result in the County paying the required contribution on behalf of the employee in a manner inconsistent

with the preceding, contributions shall be made by the County in lieu of contributions by the employee even though the contribution is designated as an employee contribution. Members have no option to choose to receive the contributions provided for in this section directly instead of having the contribution paid by the County to the retirement system. The contribution shall be made on a pre-tax basis, and there shall be a corresponding reduction in compensation actually paid to the member. These contributions shall qualify as pick-up contributions pursuant to Internal Revenue Code section 414(h)(2). These contributions shall have no impact on internal plan contribution limits or forms of benefit payment under the retirement system. The pick-up of these contributions shall not be construed to reduce the salary upon which final average salary is calculated, as defined in section 2.8. Unless specified otherwise, these contributions do not impact the calculation of a member's benefit. The designation and qualification of these contributions as pick-up contributions pursuant to Internal Revenue Code section 414(h)(2) does not, however, result in the County paying the required contribution on behalf of the employee in a manner inconsistent

Association of Milwaukee County Attorneys, or (2) the Federation of Nurses and Health Professionals, or (3) the Milwaukee Building and Trades Council, or (4) the Technicians, Engineers, and Architects of Milwaukee County, or (5) the International Association of Machinists and Aerospace Workers, shall contribute the amount provided in subsection (3)(c):

(d) Any member whose initial date of membership in the retirement system is on or after January 1, 2012 and who is covered by the terms of a collective bargaining agreement with (1) the Association of Milwaukee County Attorneys, or (2) the Federation of Nurses and Health Professionals, or (3) the Milwaukee Building and Trades Council, or (4) the Technicians, Engineers, and Architects of Milwaukee County, or (5) the International Association of Machinists and Aerospace Workers, shall contribute the amount provided in subsection (3)(c):

(e) Any member who, on July 24, 2011, was a nonrepresented law enforcement or firefighting managerial employee, as set forth in section 59.875 of the statutes, and any member who, on July 24, 2011, was a represented law enforcement or firefighting employee and who becomes, after July 24, 2011, a nonrepresented law enforcement or firefighting managerial employee, as set forth in section 59.875 of the statutes, shall contribute the same amount respectively as represented law enforcement and firefighting employees whose initial date of membership in the retirement system was prior to July 24, 2011.

(f) Any member who, on July 24, 2011, was a nonrepresented law enforcement or firefighting managerial employee, as set forth in section 59.875 of the statutes, shall contribute the same amount respectively as represented law enforcement and firefighting employees whose initial date of membership in the retirement system was prior to July 24, 2011.

(g) Any member who, on July 24, 2011, was a nonrepresented law enforcement or firefighting managerial employee, as set forth in section 59.875 of the statutes, shall contribute the same amount respectively as represented law enforcement and firefighting employees whose initial date of membership in the retirement system was prior to July 24, 2011.

(h) Any member who, on July 24, 2011, was a nonrepresented law enforcement or firefighting managerial employee, as set forth in section 59.875 of the statutes, shall contribute the same amount respectively as represented law enforcement and firefighting employees whose initial date of membership in the retirement system was prior to July 24, 2011.

section 3.3(2), shall not be picked up and made on a pre-tax basis as provided in this subsection unless and until the County receives a favorable private letter ruling from the IRS authorizing such pick-up. Corporation Counsel shall determine if and when a favorable private letter ruling has been received and pick up of these contributions shall then commence for optional employees.

(45) Determination of Accumulated Contributions. A member's accumulated contributions shall be equal to the sum of his mandatory employee contributions.

(56) Refund of Accumulated Contributions. (a) Refunds of all accumulated contributions made under this section 3.11, with interest at the rate of five percent (5%) per annum, shall be made on the same conditions and under the same circumstances as refunds under section 3.5, but may only be paid in the form of a lump sum payment. For an employee terminating employment with the County, any refund of accumulated contributions must be requested within 60 days after termination.

(b) Members receiving a refund or whose behalf a refund is paid under this subsection shall cease to be a member of the Employees Retirement System and shall have no further right to any benefit under this plan.

(c) The provisions of section 11.1 shall not apply to accumulated contributions withdrawn by members under this section.

SECTION 2. Section 201.24(3.3) of the General Ordinances of Milwaukee County is amended and restated in its entirety as follows:

3.3. Employee membership accounts.

(1) In addition to the contributions required by section 3.1, the county, commencing with the 4th day of January 1969, shall contribute to the system the following percentage of the earnable compensation of each member, except members listed in paragraph (2):

(a) Employees, other than deputy sheriffs and elected officials, six (6) percent.

(b) Deputy sheriffs, eight (8) percent.

(c) Elected officials, eight (8) percent.

All such sums contributed by the

pension.

Upon termination of employment by reason of a member's death or upon the death of a member who is eligible for a deferred vested pension, the member's beneficiary shall be paid in lump sum the balance, as of the date of death, of his membership account and his savings account, provided that if a joint and survivor option under section VII is effective or a survivorship benefit under section VI is payable, the membership account shall not be paid to the beneficiary. However, if the amount of the membership account at the date of a member's death exceeds the total of the amount of the payments made to the spouse and children under sections 6.1, 6.2, 6.4 and 7.1, after all payments due thereunder have been made, such excess shall be paid in a lump sum to the member's beneficiaries.

Upon retirement of a member, the balance of his savings account shall be paid in one (1) of the following forms as determined by the board:

(a) Lump sum payment.

(b) Life annuity with full cash refund or on a term certain basis.

(c) Installments of a designated amount or over a designated period of time.

If under any of the above options a benefit becomes payable to some other person as a result of the death of the retired member, payment shall be made to the beneficiary designated by the member or, in the absence of a valid designation, than as provided in section 2.16.

SECTION 4. The provisions of this ordinance shall be effective upon passage and publication.

Adopted by the Milwaukee County Board of Supervisors

July 28, 2011

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