

Milwaukee County ERS
Benefits Chart - Retirement / Deferred - Updated June 2013

EXHIBIT B

| Employee Group Identification | | | | Vesting | | Normal Retirement | | | Early Retirement | | Final Average Salary | | | Benefit Percent Multiplier | | | | | | | Member Contributions* | BackDROP Eligibility (Retirement only) | County-Provided Subsidized Medical | Payment of Accrued Sick Time | |
|--|-----------------|---------------------|--|----------------------|---------------------|-------------------|-----------------|------------------------------|---------------------------------|--------------------------------|-----------------------|-----------------------|-----------|----------------------------|------------|-------------|-------|-------------|---------------------|----------------|-----------------------|--|------------------------------------|---|--|
| Name | Union Code | Enrollment Date | Comments | Term before 12/31/00 | Term after 12/31/00 | Condition 1 | Condition 2 | Rule of 75 (Retirement only) | Condition | Reduction (calculated monthly) | 3 yr average unless: | Overtime excluded if: | 25% Bonus | Up to 80% Threshold | | | | | Above 80% Threshold | | | | | | |
| | | | | | | | | | | | | | | Before 2010 | 2010 | Change Date | 2011 | Change Date | | 2012 and after | | | | | Change Date |
| Elected Officials | NR | Pre-1/1/82 | | 6 Years | 5 Years | Age 60 | Age 55 + 30 yos | Yes | Age 55 + 15 yos | 5% per yr < 60 | | Hired >= 9/1/85 | Yes | 2.50% | 2.50% | | 2.50% | | 2.50% | | 1.60% | beg. 7/24/11 | Yes | Yes | There is no payout for Elected Officials |
| | | 1/1/82-12/31/93 | | 10 Years | 5 Years | Age 60 | Age 55 + 30 yos | Yes | Age 55 + 15 yos | 5% per yr < 60 | Term < 1/1/03 - 5 yrs | Hired >= 9/1/85 | No | 2%+.5% | 2.00% | | 2.00% | | 2.00% | | 1.60% | beg. 7/24/11 | Yes | Yes | |
| | | 1/1/94-12/31/00 | | 10 Years | 5 Years | Age 60 | Age 55 + 30 yos | Yes | Age 55 + 15 yos | 5% per yr < 60 | Term < 1/1/03 - 5 yrs | Hired >= 9/1/85 | No | 2%+.5% | 2.00% | | 2.00% | | 2.00% | | 1.60% | beg. 7/24/11 | Yes | No | |
| | | 1/1/01-3/14/02 | | 5 Years | Age 60 | Age 55 + 30 yos | Yes | Age 55 + 15 yos | 5% per yr < 60 | Term < 1/1/03 - 5 yrs | Hired >= 9/1/85 | No | 2.50% | 2.50% | | 2.50% | | 2.50% | | 1.60% | beg. 7/24/11 | Yes | No | | |
| | | 3/15/02-12/31/05 | | 5 Years | Age 60 | Age 55 + 30 yos | Yes | Age 55 + 15 yos | 5% per yr < 60 | Term < 1/1/03 - 5 yrs | Hired >= 9/1/85 | No | 2.00% | 2.00% | | 2.00% | | 2.00% | | 1.60% | beg. 7/24/11 | No | No | | |
| | | On or after 1/1/06 | | 5 Years | Age 60 | Age 55 + 30 yos | No | Age 55 + 15 yos | 5% per yr < 60 | | Hired >= 9/1/85 | No | 2.00% | 1.60% | 10/14/2010 | 1.60% | | 1.60% | | 1.60% | beg. 7/24/11 | No | No | | |
| Deputy Sheriffs | SH | Pre-1/1/82 | | 6 Years | Age 57 | Age 55 + 15 yos | Yes | Age 55 + 15 yos | 5% per yr < 57 if term < 1/1/91 | | Hired > 11/12/87 | No | 2.50% | 2.50% | | 2.50% | | 2.50% | | 1.60% | beg. 7/24/11 | No | Yes | Accrued unused sick time added to service credit if retire > 1/1/94 | |
| (Deputy Sheriffs who were Represented from Date of Hire to Date of Termination) | | 1/1/82-12/31/90 | | 10 Years | Age 57 | Age 55 + 15 yos | Yes | Age 55 + 15 yos | 5% per yr < 57 if term < 1/1/91 | 5 years | Hired > 11/12/87 | No | 2.50% | 2.50% | | 2.50% | | 2.50% | | 1.60% | beg. 7/24/11 | No | Yes | | |
| | | 1/1/91-12/31/93 | | 10 Years | Age 57 | Age 55 + 15 yos | Yes | Age 55 + 15 yos | | 5 years | Hired > 11/12/87 | No | 2.50% | 2.50% | | 2.50% | | 2.50% | | 1.60% | beg. 7/24/11 | No | Yes | | |
| | | 1/1/94-6/30/95 | | 10 Years | Age 57 | Age 55 + 15 yos | No | Age 55 + 15 yos | | 5 years | Hired > 11/12/87 | No | 2.50% | 2.50% | | 2.50% | | 2.50% | | 1.60% | beg. 7/24/11 | No | No | | |
| | | On or after 7/1/95 | | 10 Years | Age 57 | Age 55 + 15 yos | No | Age 55 + 15 yos | | 5 years | Hired > 11/12/87 | No | 2.00% | 2.00% | | 2.00% | | 2.00% | | 1.60% | beg. 7/24/11 | No | No | | |
| Deputy Sheriffs | NR | Pre-1/1/82 | | 6 Years | Age 57 | Age 55 + 15 yos | Yes | Age 55 + 15 yos | | | Hired >= 9/1/85 | Yes | 2.50% | 2.50% | | 2.50% | | 2.50% | | 1.60% | beg. 7/24/11 | Yes | Yes | To be coordinated with Ceridian Payroll system | |
| (Deputy Sheriffs who were Non Represented from Date of Hire to Date of Termination, or who became Non Represented BEFORE 7/1/09) | | 1/1/82-12/31/93 | | 10 Years | Age 57 | Age 55 + 15 yos | Yes | Age 55 + 15 yos | | Term < 1/1/03 - 5 yrs | Hired >= 9/1/85 | Yes | 2.50% | 2.50% | | 2.50% | | 2.50% | | 1.60% | beg. 7/24/11 | Yes | Yes | | |
| | | 1/1/94-6/30/95 | | 10 Years | Age 57 | Age 55 + 15 yos | No | Age 55 + 15 yos | | Term < 1/1/03 - 5 yrs | Hired >= 9/1/85 | Yes | 2.50% | 2.50% | | 2.50% | | 2.50% | | 1.60% | beg. 7/24/11 | Yes | No | | |
| | | 7/1/95-12/31/98 | | 10 Years | Age 57 | Age 55 + 15 yos | No | Age 55 + 15 yos | | Term < 1/1/03 - 5 yrs | Hired >= 9/1/85 | No | 2%+.5% | 2.00% | | 2.00% | | 2.00% | | 1.60% | beg. 7/24/11 | Yes | No | | |
| | | 1/1/99-12/31/00 | DA Investigators moved to NR sheriffs 1/1/99 | 10 Years | Age 57 | Age 55 + 15 yos | No | Age 55 + 15 yos | | Term < 1/1/03 - 5 yrs | Hired >= 9/1/85 | No | 2%+.5% | 2.00% | | 2.00% | | 2.00% | | 1.60% | beg. 7/24/11 | Yes | No | | |
| | | 1/1/01-3/14/02 | | 5 Years | Age 57 | Age 55 + 15 yos | No | Age 55 + 15 yos | | Term < 1/1/03 - 5 yrs | Hired >= 9/1/85 | No | 2.50% | 2.50% | | 2.50% | | 2.50% | | 1.60% | beg. 7/24/11 | Yes | No | | |
| | | On or after 3/15/02 | | 5 Years | Age 57 | Age 55 + 15 yos | No | Age 55 + 15 yos | | Term < 1/1/03 - 5 yrs | Hired >= 9/1/85 | No | 2.50% | 2.50% | | 2.50% | | 2.50% | | 1.60% | beg. 7/24/11 | No | No | | |
| | Deputy Sheriffs | NR | Pre-12/31/93 | | 5 Years | Age 57 | Age 55 + 15 yos | Yes | Age 55 + 15 yos | | 5 years | Hired >= 9/1/85 | No | 2.50% | 2.50% | | 2.50% | | 2.50% | | 1.60% | beg. 7/24/11 | No | | No |
| | | On or after 1/1/94 | | 5 Years | Age 57 | Age 55 + 15 yos | No | Age 55 + 15 yos | | 5 years | Hired >= 9/1/85 | No | 2.50% | 2.50% | | 2.50% | | 2.50% | | 1.60% | beg. 7/24/11 | No | No | | |
| General Employees | NR | Pre-1/1/82 | | 6 Years | Age 60 | Age 55 + 30 yos | Yes | Age 55 + 15 yos | 5% per yr < 60 | | Hired >= 9/1/85 | Yes | 2.00% | 1.60% | 1/1/10 | 1.60% | | 1.60% | | 1.60% | beg. 7/24/11 | Yes | Yes | To be coordinated with Ceridian Payroll system | |
| | | 1/1/82-12/31/93 | | 10 Years | Age 60 | Age 55 + 30 yos | Yes | Age 55 + 15 yos | 5% per yr < 60 | Term < 1/1/03 - 5 yrs | Hired >= 9/1/85 | No | 1.5%+.5% | 1.60% | 1/1/10 | 1.60% | | 1.60% | | 1.60% | beg. 7/24/11 | Yes | Yes | | |
| | | 1/1/94-12/31/00 | DA Investigators moved to NR sheriffs 1/1/99 | 10 Years | Age 60 | Age 55 + 30 yos | Yes | Age 55 + 15 yos | 5% per yr < 60 | Term < 1/1/03 - 5 yrs | Hired >= 9/1/85 | No | 1.5%+.5% | 1.60% | 1/1/10 | 1.60% | | 1.60% | | 1.60% | beg. 7/24/11 | Yes | No | | |
| | | 1/1/01-3/14/02 | | 5 Years | Age 60 | Age 55 + 30 yos | Yes | Age 55 + 15 yos | 5% per yr < 60 | Term < 1/1/03 - 5 yrs | Hired >= 9/1/85 | No | 2.00% | 1.60% | 1/1/10 | 1.60% | | 1.60% | | 1.60% | beg. 7/24/11 | Yes | No | | |
| | | 3/15/02-12/31/05 | | 5 Years | Age 60 | Age 55 + 30 yos | Yes | Age 55 + 15 yos | 5% per yr < 60 | Term < 1/1/03 - 5 yrs | Hired >= 9/1/85 | No | 2.00% | 1.60% | 1/1/10 | 1.60% | | 1.60% | | 1.60% | beg. 7/24/11 | No | No | | |
| | | 1/1/06-12/31/09 | | 5 Years | Age 60 | Age 55 + 30 yos | No | Age 55 + 15 yos | 5% per yr < 60 | | Hired >= 9/1/85 | No | 2.00% | 1.60% | 1/1/10 | 1.60% | | 1.60% | | 1.60% | beg. 7/24/11 | No | No | | |
| | | On or after 1/1/10 | | 5 Years | Age 64 | Age 55 + 30 yos | No | Age 55 + 15 yos | 5% per yr < 64 | | Hired >= 9/1/85 | No | 2.00% | 1.60% | 1/1/10 | 1.60% | | 1.60% | | 1.60% | beg. 7/24/11 | No | No | | |
| General Employees | FF | Pre-1/1/82 | | 6 Years | Age 60 + 5 yos | Age 55 + 30 yos | Yes | Age 55 + 15 yos | 5% per yr < 60 | | Hired > 1/1/85 | No | 2.00% | 2.00% | | 2.00% | | 2.00% | | 1.60% | beg. 7/24/11 | Yes | Yes | To be coordinated with Ceridian Payroll system | |
| | | 1/1/82-12/31/93 | | 10 Years | Age 60 + 5 yos | Age 55 + 30 yos | Yes | Age 55 + 15 yos | 5% per yr < 60 | Term < 1/1/03 - 5 yrs | Hired > 1/1/85 | No | 1.5%+.5% | 1.50% | | 1.50% | | 1.50% | | 1.60% | beg. 7/24/11 | Yes | Yes | | |
| | | 1/1/94-12/1/96 | | 10 Years | Age 60 + 5 yos | Age 55 + 30 yos | Yes | Age 55 + 15 yos | 5% per yr < 60 | Term < 1/1/03 - 5 yrs | Hired > 1/1/85 | No | 1.5%+.5% | 1.50% | | 1.50% | | 1.50% | | 1.60% | beg. 7/24/11 | Yes | No | | |
| **Named Firefighters | FF | 1/1/2001 | | 10 Years | Age 60 + 5 yos | Age 55 + 30 yos | See Chart | Age 55 + 15 yos | 5% per yr < 60 | See Chart | Hired > 1/1/85 | Yes | 2.00% | 2.00% | | 2.00% | | 2.00% | | 1.60% | beg. 7/24/11 | Yes | No | | |
| General Employees | FF | 12/2/96-12/31/00 | 1/1/99 - Named Firefighters - see contract changes | 10 Years | Age 60 + 5 yos | Age 55 + 30 yos | No | Age 55 + 15 yos | 5% per yr < 60 | Term < 1/1/03 - 5 yrs | Hired > 1/1/85 | No | 1.5%+.5% | 1.50% | | 1.50% | | 1.50% | | 1.60% | beg. 7/24/11 | Yes | No | | |
| | | 1/1/01-6/18/07 | 1/1/01 - Named Firefighters - see contract changes | 5 Years | Age 60 + 5 yos | Age 55 + 30 yos | No | Age 55 + 15 yos | 5% per yr < 60 | Term < 1/1/03 - 5 yrs | Hired > 1/1/85 | No | 2.00% | 2.00% | | 2.00% | | 2.00% | | 1.60% | beg. 7/24/11 | Yes | No | | |
| | | On or after 6/19/07 | Backdrop Ends | 5 Years | Age 60 + 5 yos | Age 55 + 30 yos | No | Age 55 + 15 yos | 5% per yr < 60 | Term < 1/1/03 - 5 yrs | Hired > 1/1/85 | No | 2.00% | 2.00% | | 2.00% | | 2.00% | | 1.60% | beg. 7/24/11 | No | No | | |
| General Employees | OP-inactive | Pre-1/1/82 | | 6 Years | Age 60 | Age 55 + 30 yos | No | Age 55 + 15 yos | 5% per yr < 60 | | Retire > 6/23/86 | No | 2.00% | 2.00% | | 2.00% | | 2.00% | | 1.60% | | No | Yes | To be coordinated with Ceridian Payroll system | |
| | OP-inactive | 1/1/82-12/31/93 | | 10 Years | Age 60 | Age 55 + 30 yos | No | Age 55 + 15 yos | 5% per yr < 60 | 5 years | Retire > 6/23/86 | No | 1.50% | 1.50% | | 1.50% | | 1.50% | | 1.60% | | No | Yes | | |
| | OP-inactive | On or after 1/1/94 | | 10 Years | Age 60 | Age 55 + 30 yos | No | Age 55 + 15 yos | 5% per yr < 60 | 5 years | Retire > 6/23/86 | No | 1.50% | 1.50% | | 1.50% | | 1.50% | | 1.60% | | No | No | | |

This document is a guide only, meant only for an initial review of benefit eligibility. When verifying benefit eligibility, Milwaukee County Ordinance and Rules and Collective Bargaining Agreements must be followed. Use of this document for eligibility determinations made for benefit calculations is subject to peer review.

Milwaukee County ERS
Benefits Chart - Retirement / Deferred - Updated June 2013

| Employee Group Identification | | | | Vesting | | Normal Retirement | | | Early Retirement | | Final Average Salary | | | Benefit Percent Multiplier | | | | | | | | Member Contributions* | BackDROP Eligibility (Retirement only) ¹ | County-Provided Subsidized Medical | Payment of Accrued Sick Time |
|-------------------------------|------------|---------------------|----------|----------------------|---------------------|-------------------|-----------------|------------------------------|------------------|--------------------------------|-------------------------|-----------------------|-----------|----------------------------|-------|-------------|-------|-------------|---------------------|----------------|-------------|-----------------------|---|------------------------------------|--|
| Name | Union Code | Enrollment Date | Comments | Term before 12/31/00 | Term after 12/31/00 | Condition 1 | Condition 2 | Rule of 75 (Retirement only) | Condition | Reduction (calculated monthly) | 3 yr average unless: | Overtime excluded if: | 25% Bonus | Up to 80% Threshold | | | | | Above 80% Threshold | | | | | | |
| | | | | | | | | | | | | | | Before 2010 | 2010 | Change Date | 2011 | Change Date | | 2012 and after | Change Date | | | | |
| General Employees | AT | Pre-1/1/82 | | 6 Years | 5 Years | Age 60 | Age 55 + 30 yrs | Yes | Age 55 + 15 yrs | 5% per yr < 60 | | Retire > 1/1/86 | Yes | 2.00% | 1.60% | 6/1/2010 | 1.60% | | 1.60% | | 1.60% | beg. 1/1/12 | Yes | Yes | To be coordinated with Ceridian Payroll system |
| | | 1/1/82-12/31/00 | | 10 Years | 5 Years | Age 60 | Age 55 + 30 yrs | Yes | Age 55 + 15 yrs | 5% per yr < 60 | Term < 12/22/02 - 5 yrs | Retire > 1/1/86 | No | 1.5%+5% | 1.60% | 6/1/2010 | 1.60% | | 1.60% | | 1.60% | beg. 1/1/12 | Yes | Yes | |
| | | 1/1/01-12/31/05 | | | 5 Years | Age 60 | Age 55 + 30 yrs | Yes | Age 55 + 15 yrs | 5% per yr < 60 | Term < 12/22/02 - 5 yrs | Retire > 1/1/86 | No | 2.00% | 1.60% | 6/1/2010 | 1.60% | | 1.60% | | 1.60% | beg. 1/1/12 | Yes | Yes | |
| | | 1/1/06-12/31/09 | | | 5 Years | Age 60 | Age 55 + 30 yrs | No | Age 55 + 15 yrs | 5% per yr < 60 | | Retire > 1/1/86 | No | 2.00% | 1.60% | 6/1/2010 | 1.60% | | 1.60% | | 1.60% | beg. 1/1/12 | No | No | |
| | | On or after 1/1/10 | | | 5 Years | Age 64 | Age 55 + 30 yrs | No | Age 55 + 15 yrs | 5% per yr < 64 | | Retire > 1/1/86 | No | 2.00% | 1.60% | 6/1/2010 | 1.60% | | 1.60% | | 1.60% | beg. 1/1/12 | No | No | |
| General Employees | BT | Pre-1/1/82 | | 6 Years | 5 Years | Age 60 | Age 55 + 30 yrs | Yes | Age 55 + 15 yrs | 5% per yr < 60 | | Hired > 10/30/87 | Yes | 2.00% | 2.00% | | 2.00% | | 2.00% | | 1.60% | beg. 1/1/12 | Yes | Yes | To be coordinated with Ceridian Payroll system |
| | | 1/1/82-12/31/93 | | 10 Years | 5 Years | Age 60 | Age 55 + 30 yrs | Yes | Age 55 + 15 yrs | 5% per yr < 60 | Term < 12/22/02 - 5 yrs | Hired > 10/30/87 | No | 1.5%+5% | 1.50% | | 1.50% | | 1.50% | | 1.60% | beg. 1/1/12 | Yes | Yes | |
| | | 1/1/94-12/31/00 | | 10 Years | 5 Years | Age 60 | Age 55 + 30 yrs | Yes | Age 55 + 15 yrs | 5% per yr < 60 | Term < 12/22/02 - 5 yrs | Hired > 10/30/87 | No | 1.5%+5% | 1.50% | | 1.50% | | 1.50% | | 1.60% | beg. 1/1/12 | Yes | No | |
| | | 1/1/01-2/06 | | | 5 Years | Age 60 | Age 55 + 30 yrs | Yes | Age 55 + 15 yrs | 5% per yr < 60 | Term < 12/22/02 - 5 yrs | Hired > 10/30/87 | No | 2.00% | 2.00% | | 2.00% | | 2.00% | | 1.60% | beg. 1/1/12 | Yes | No | |
| | | 2/21/06-12/31/09 | | | 5 Years | Age 60 | Age 55 + 30 yrs | No | Age 55 + 15 yrs | 5% per yr < 60 | | Hired > 10/30/87 | No | 2.00% | 2.00% | | 2.00% | | 2.00% | | 1.60% | beg. 1/1/12 | No | No | |
| | | 1/1/2010-12/31/2011 | | | 5 Years | Age 60 | Age 55 + 30 yrs | No | Age 55 + 15 yrs | 5% per yr < 60 | | Hired > 10/30/87 | No | 2.00% | 2.00% | | 2.00% | | 2.00% | | 1.60% | beg. 1/1/12 | No | No | |
| | | On or after 1/1/12 | | | 5 Years | Age 64 | Age 55 + 30 yrs | No | Age 55 + 15 yrs | 5% per yr < 64 | | Hired > 10/30/87 | No | 2.00% | 2.00% | | 2.00% | | 1.60% | 1/1/2012 | 1.60% | beg. 1/1/12 | No | No | |
| General Employees | NS | Pre-1/1/82 | | 6 Years | 5 Years | Age 60 + 5 yrs | Age 55 + 30 yrs | Yes | Age 55 + 15 yrs | 5% per yr < 60 | | Hired > 12/31/86 | Yes | 2.00% | 2.00% | | 2.00% | | 2.00% | | 1.60% | beg. 1/1/12 | Yes | Yes | To be coordinated with Ceridian Payroll system |
| | | 1/1/82-9/26/95 | | 10 Years | 5 Years | Age 60 + 5 yrs | Age 55 + 30 yrs | Yes | Age 55 + 15 yrs | 5% per yr < 60 | Term < 12/22/02 - 5 yrs | Hired > 12/31/86 | No | 1.5%+5% | 1.50% | | 1.50% | | 1.50% | | 1.60% | beg. 1/1/12 | Yes | Yes | |
| | | 9/27/95-12/31/96 | | 10 Years | 5 Years | Age 60 + 5 yrs | Age 55 + 30 yrs | Yes | Age 55 + 15 yrs | 5% per yr < 60 | Term < 12/22/02 - 5 yrs | Hired > 12/31/86 | No | 1.5%+5% | 1.50% | | 1.50% | | 1.50% | | 1.60% | beg. 1/1/12 | Yes | No | |
| | | 1/1/97-12/31/00 | | 10 Years | 5 Years | Age 60 + 5 yrs | Age 55 + 30 yrs | Yes | Age 55 + 15 yrs | 5% per yr < 60 | Term < 12/22/02 - 5 yrs | Hired > 12/31/86 | No | 1.5%+5% | 1.50% | | 1.50% | | 1.50% | | 1.60% | beg. 1/1/12 | Yes | No | |
| | | 1/1/01-12/15/05 | | | 5 Years | Age 60 + 5 yrs | Age 55 + 30 yrs | Yes | Age 55 + 15 yrs | 5% per yr < 60 | Term < 12/22/02 - 5 yrs | Hired > 12/31/86 | No | 2.00% | 2.00% | | 2.00% | | 2.00% | | 1.60% | beg. 1/1/12 | Yes | No | |
| | | 12/16/05-12/31/2011 | | | 5 Years | Age 60 + 5 yrs | Age 55 + 30 yrs | Yes | Age 55 + 15 yrs | 5% per yr < 60 | | Hired > 12/31/86 | No | 2.00% | 2.00% | | 2.00% | | 2.00% | | 1.60% | beg. 1/1/12 | No | No | |
| | | 1/1/12-12/31/2012 | | | 5 Years | Age 64 | Age 55 + 30 yrs | Yes | Age 55 + 15 yrs | 5% per yr < 64 | | Hired > 12/31/86 | No | 2.00% | 2.00% | | 2.00% | | 1.60% | 1/1/12 | 1.60% | beg. 1/1/12 | No | No | |
| | | On or after 1/1/13 | | | 5 Years | Age 64 | Age 55 + 30 yrs | No | Age 55 + 15 yrs | 5% per yr < 64 | | Hired > 12/31/86 | No | 2.00% | 2.00% | | 2.00% | | 1.60% | 1/1/12 | 1.60% | beg. 1/1/12 | No | No | |
| General Employees | DC | Pre-1/1/82 | | 6 Years | 5 Years | Age 60 | Age 55 + 30 yrs | Yes | Age 55 + 15 yrs | 5% per yr < 60 | | Hired > 10/30/87 | Yes | 2.00% | 2.00% | | 2.00% | | 2.00% | | 1.60% | beg. 7/24/11 | Yes | Yes | To be coordinated with Ceridian Payroll system |
| | | 1/1/82-12/31/93 | | 10 Years | 5 Years | Age 60 | Age 55 + 30 yrs | Yes | Age 55 + 15 yrs | 5% per yr < 60 | Term < 12/22/02 - 5 yrs | Hired > 10/30/87 | No | 1.5%+5% | 1.50% | | 1.50% | | 1.50% | | 1.60% | beg. 7/24/11 | Yes | Yes | |
| | | 1/1/94-12/31/00 | | 10 Years | 5 Years | Age 60 | Age 55 + 30 yrs | No | Age 55 + 15 yrs | 5% per yr < 60 | Term < 12/22/02 - 5 yrs | Hired > 10/30/87 | No | 1.5%+5% | 1.50% | | 1.50% | | 1.50% | | 1.60% | beg. 7/24/11 | Yes | No | |
| | | 1/1/01-1/31/07 | | | 5 Years | Age 60 | Age 55 + 30 yrs | No | Age 55 + 15 yrs | 5% per yr < 60 | Term < 12/22/02 - 5 yrs | Hired > 10/30/87 | No | 2.00% | 2.00% | | 2.00% | | 2.00% | | 1.60% | beg. 7/24/11 | Yes | No | |
| | | 2/1/07 - 8/1/11 | | | 5 Years | Age 60 | Age 55 + 30 yrs | No | Age 55 + 15 yrs | 5% per yr < 60 | | Hired > 10/30/87 | No | 2.00% | 2.00% | | 2.00% | | 2.00% | | 1.60% | beg. 7/24/11 | No | No | |
| | | After 8/1/11 | | | 5 Years | Age 64 | Age 55 + 30 yrs | No | Age 55 + 15 yrs | 5% per yr < 64 | | Hired > 10/30/87 | No | 2.00% | 2.00% | | 1.60% | 8/1/11 | 1.60% | | 1.60% | beg. 7/24/11 | No | No | |
| General Employees | TC | Pre-1/1/71 | | 6 Years | 5 Years | Age 60 | Age 55 + 30 yrs | Yes | Age 55 + 15 yrs | 5% per yr < 60 | | Retire > 1/1/86 | Yes | 2.00% | 2.00% | | 2.00% | | 2.00% | | 1.60% | beg. 1/1/12 | Yes | Yes | To be coordinated with Ceridian Payroll system |
| | | 1/1/71-1/1/82 | | 6 Years | 5 Years | Age 60 | Age 55 + 30 yrs | Yes | Age 55 + 15 yrs | 5% per yr < 60 | | Retire > 1/1/86 | Yes | 2.00% | 1.60% | 5/1/10 | 1.60% | | 1.60% | | 1.60% | beg. 1/1/12 | Yes | Yes | |
| | | 1/1/82-12/31/93 | | 10 Years | 5 Years | Age 60 | Age 55 + 30 yrs | Yes | Age 55 + 15 yrs | 5% per yr < 60 | Term < 12/22/02 - 5 yrs | Retire > 1/1/86 | No | 1.5%+5% | 1.60% | 5/1/10 | 1.60% | | 1.60% | | 1.60% | beg. 1/1/12 | Yes | Yes | |
| | | 1/1/94-12/31/00 | | 10 Years | 5 Years | Age 60 | Age 55 + 30 yrs | No | Age 55 + 15 yrs | 5% per yr < 60 | Term < 12/22/02 - 5 yrs | Retire > 1/1/86 | No | 1.5%+5% | 1.60% | 5/1/10 | 1.60% | | 1.60% | | 1.60% | beg. 1/1/12 | Yes | No | |
| | | 1/1/01-11/3/05 | | | 5 Years | Age 60 | Age 55 + 30 yrs | No | Age 55 + 15 yrs | 5% per yr < 60 | Term < 12/22/02 - 5 yrs | Retire > 1/1/86 | No | 2.00% | 1.60% | 5/1/10 | 1.60% | | 1.60% | | 1.60% | beg. 1/1/12 | Yes | No | |
| | | 11/4/05-12/31/09 | | | 5 Years | Age 60 | Age 55 + 30 yrs | No | Age 55 + 15 yrs | 5% per yr < 60 | | Retire > 1/1/86 | No | 2.00% | 1.60% | 5/1/10 | 1.60% | | 1.60% | | 1.60% | beg. 1/1/12 | No | No | |
| | | On or after 1/1/10 | | | 5 Years | Age 64 | Age 55 + 30 yrs | No | Age 55 + 15 yrs | 5% per yr < 64 | | Retire > 1/1/86 | No | 2.00% | 1.60% | 5/1/10 | 1.60% | | 1.60% | | 1.60% | beg. 1/1/12 | No | No | |
| General Employees | MA | Pre-1/1/82 | | 6 Years | 5 Years | Age 60 + 5 yrs | Age 55 + 30 yrs | Yes | Age 55 + 15 yrs | 5% per yr < 60 | | Retire > 1/1/86 | Yes | 2.00% | 1.60% | 5/1/10 | 1.60% | | 1.60% | | 1.60% | beg. 1/1/12 | Yes | Yes | To be coordinated with Ceridian Payroll system |
| | | 1/1/82-12/31/93 | | 10 Years | 5 Years | Age 60 + 5 yrs | Age 55 + 30 yrs | Yes | Age 55 + 15 yrs | 5% per yr < 60 | Term < 12/22/02 - 5 yrs | Retire > 1/1/86 | No | 1.5%+5% | 1.60% | 5/1/10 | 1.60% | | 1.60% | | 1.60% | beg. 1/1/12 | Yes | Yes | |
| | | 1/1/94-12/31/00 | | 10 Years | 5 Years | Age 60 + 5 yrs | Age 55 + 30 yrs | No | Age 55 + 15 yrs | 5% per yr < 60 | Term < 12/22/02 - 5 yrs | Retire > 1/1/86 | No | 1.5%+5% | 1.60% | 5/1/10 | 1.60% | | 1.60% | | 1.60% | beg. 1/1/12 | Yes | No | |
| | | 1/1/01-11/3/05 | | | 5 Years | Age 60 + 5 yrs | Age 55 + 30 yrs | No | Age 55 + 15 yrs | 5% per yr < 60 | Term < 12/22/02 - 5 yrs | Retire > 1/1/86 | No | 2.00% | 1.60% | 5/1/10 | 1.60% | | 1.60% | | 1.60% | beg. 1/1/12 | Yes | No | |
| | | 11/4/05-12/31/09 | | | 5 Years | Age 60 + 5 yrs | Age 55 + 30 yrs | No | Age 55 + 15 yrs | 5% per yr < 60 | | Retire > 1/1/86 | No | 2.00% | 1.60% | 5/1/10 | 1.60% | | 1.60% | | 1.60% | beg. 1/1/12 | No | No | |
| | | 1/1/10-12/31/2011 | | | 5 Years | Age 64 + 5 yrs | Age 55 + 30 yrs | No | Age 55 + 15 yrs | 5% per yr < 64 | | Retire > 1/1/86 | No | 2.00% | 1.60% | 5/1/10 | 1.60% | | 1.60% | | 1.60% | beg. 1/1/12 | No | No | |
| | | On or after 1/1/12 | | | 5 Years | Age 64 | Age 55 + 30 yrs | No | Age 55 + 15 yrs | 5% per yr < 64 | | Retire > 1/1/86 | No | 2.00% | 1.60% | 5/1/10 | 1.60% | | 1.60% | | 1.60% | beg. 1/1/12 | No | No | |

* Will change annually; 4.7% in 2011 (2012 for nurses)

¹ The "monthly drop benefit" utilized for calculating the "total drop benefit" shall be based on the member's final average salary, service credit and applicable multiplier as of April 1, 2013, unless the backdrop date requested is prior to April 1, 2013. This does not apply if the member is represented at the time of retirement by the Milwaukee County Firefighters Association.