

PLAN A

HIRE DATE BEFORE 01/01/2013

Employee Contribution Rate	9.50% (tax deferred)
Accrual Rate	3% for each year of service credit or 3.5% for elected officials.
Retirement Eligibility	25 years of service credit at any age 10 years (minimum) of service credit at 60 yrs. of age 20 years early out - actuarially reduced
Disability Eligibility	5 years of service credit at any age
Survivor Eligibility	5 or more years of service credit with legal spouse for at least last 12 months before death - 40% at age 60 or minimum of 20% immediately (actuarially calculated) 5 or more years of service credit with minor children with no legal spouse - 30% to each child, not to exceed 60% 5 or more years of service credit with minor children and legal spouse - 60% until youngest child reaches the age of 18, then legal spouse decides on immediate (not less than 20%) or deferred benefit (40% at age 60) Eligible for retirement with legal spouse for at least last 12 months before death - automatic Option 2
Drop Eligibility	25 Years of service credit at any age 10 years (minimum) of service credit at 60 yrs. of age
Vested	10 years of service credit (may receive benefit at 60 yrs. of age)
Refund	Must be terminated for 30 days and all contributions received by system. Subject to 20% Federal withholding and possible 10% penalty when taxes are filed with IRS.