

***St. Clair County Employees'
Retirement System***

***Actuarial Valuation Report
December 31, 2014***

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Highlights

Purpose of the Valuation

This report summarizes actuarial information regarding the plan's liabilities and benefit obligations as compared to assets available for benefits on the valuation date. The report was prepared by Nyhart to:

- determine the acceptable range of employer contributions;
- determine the plan's funded status; and
- measure values of plan benefits and obligations under governmental financial accounting standards.

Principal results of the actuarial valuation are shown below. Please see the appropriate sections of the report for details of the valuation.

Valuation Date	12/31/2014	12/31/2013
For Fiscal Year Beginning	01/01/2016	01/01/2015
Funded Position		
Accrued Liability	\$ 235,705,687	\$ 227,858,413
Actuarial Value of Assets	<u>209,139,589</u>	<u>196,440,280</u>
Unfunded Accrued Liability	\$ 26,566,098	\$ 31,418,133
Funded Ratio	88.7%	86.2%
Market Value of Assets	\$ 212,716,972	\$ 205,468,437
Employer Contributions		
Estimated Fiscal Year Payroll	\$ 38,937,952	\$ 39,542,954
Recommended Contribution	\$ 5,608,719	\$ 6,108,936
As percent of payroll	14.40%	15.45%

Highlights – Continued

Valuation Date	12/31/2014	12/31/2013
Participants		
Number of participants:		
Active	708	739
Vested Terminated	159	155
Retirees & Beneficiaries	<u>683</u>	<u>668</u>
Total	1,550	1,562
Active participant averages:		
Age	47.1	46.8
Service	13.1	12.6
Compensation	\$ 52,744	\$ 51,330

Changes Since the Last Valuation

There have been no changes to assumptions or plan provisions since the last valuation.

Actuary's Opinion

This report summarizes the actuarial valuation for the St. Clair County Employees Retirement System. This report is intended to communicate the funded position of the plan and recommended contributions based on the assumption and methods described in this report. To the best of our knowledge, the report presents a fair position of the funded status of the System in accordance with the Actuarial Standards of Practice as described by the American Academy of Actuaries. The valuation is also based upon our understanding of the System provisions as summarized within the report.

The actuarial valuation is prepared using information which has been reconciled and reviewed for reasonableness. We are not aware of any material inadequacy in employee census or asset values. The census information has been provided to us by the employer and the asset information has been provided to us by the trustee. We have not audited the information at the source, and therefore do not accept responsibility for the accuracy or the completeness of the data on which the information is based.

In our opinion, the actuarial assumptions and methods are individually reasonable and in combination represent our best estimate of anticipated experience of the System. Future actuarial measurements may differ significantly from the current measurements presented in this report due to such facts as the following: plan experience differing from that anticipated by the economic or demographic assumptions; changes in economic or demographic assumptions; increases or decreases expected as part of the natural operation of the methodology used for these measurements (such as the end of an amortization period or other additional cost or contribution requirement based on the plan's funded status); and changes in plan provisions or applicable law. The scope of our assignment did not include an analysis of the potential range of future measurements.

Neither Nyhart nor any of its employees have any relationship with the System or its sponsor which could impair or appear to impair the objectivity of this report.

To the extent that this report or any attachment concerns tax matters, it is not intended to be used and cannot be used by a taxpayer for the purpose of avoiding penalties that may be imposed by law.

The undersigned are compliant with the continuing education requirements of the Qualification Standards for Actuaries Issuing Statements of Actuarial Opinion in the United States.

Nyhart



Heath Merlak, FSA, EA



Nick H. Meggos, EA

11/23/2015

Date

Section 1 - Assets

1.1 Reconciliation of Plan Assets

	12/31/13 to 12/31/14	12/31/12 to 12/31/13
Income:		
(1) Employer contributions	\$ 7,192,197	\$ 7,378,242
(2) Employee contributions	2,093,855	2,145,573
(3) Investment earnings (realized and unrealized)	<u>11,448,618</u>	<u>25,772,436</u>
(4) Total Income	\$ 20,734,670	\$ 35,296,251
Disbursements:		
(5) Benefit payments	\$ 13,331,371	\$ 12,862,374
(6) Administrative expenses	<u>154,764</u>	<u>161,107</u>
(7) Total disbursements	\$ 13,486,135	\$ 13,023,481
Net Assets:		
(8) Net income, (4) – (7)	\$ 7,248,535	\$ 22,272,770
(9) Net assets beginning of year	<u>205,468,437</u>	<u>183,195,667</u>
(10) Net assets at end of year, (7) + (8)	\$ 212,716,972	\$205,468,437

Section 1 – Continued

1.2 Actuarial Value of Assets

The market value of plan assets has been adjusted for valuation purposes to smooth the effects of appreciation and/or depreciation in assets over a 5-year period. Determination of the actuarial value of plan assets is detailed below.

(1)	Actuarial Value of Assets, 12/31/2013		\$	196,440,280
(2)	Employer Contributions			7,192,197
(3)	Employee Contributions			2,093,855
(4)	Benefits Paid			13,331,371
(5)	Expenses			154,764
(6)	Expected Return			<u>14,575,518</u>
(7)	Expected Actuarial Value of Assets, 12/31/2014, (1) + (2) + (3) – (4) – (5) + (6)		\$	206,815,715
(8)	Actual return		\$	11,448,618
(9)	Asset gain/(loss), (8) – (6)		\$	(3,126,900)
(10)	Five-year smoothing of gain/(loss):			
	2014	(3,126,900)	x 20% =	\$ (625,380)
	2013	12,407,429	x 20% =	2,481,486
	2012	7,748,258	x 20% =	1,549,652
	2011	(14,655,378)	x 20% =	(2,931,076)
	2010	9,245,962	x 20% =	1,849,192
				\$ 2,323,874
(11)	Actuarial value of assets, (7) + (10)		\$	209,139,589
(12)	Minimum actuarial value of assets, 80% x market value		\$	170,173,578
(13)	Maximum actuarial value of assets, 120% x market value		\$	255,260,366
(14)	Actuarial value of assets, 12/31/2014		\$	209,139,589

Section 1 – Continued

1.3 Rates of Return on Assets

Average rates of investment return have been determined using the formula

Two times (I) divided by (A + B - I), where

I is the dollar amount of earnings (including unrealized appreciation or depreciation of plan assets) for the plan year;

A is the value of assets at the beginning of the plan year; and

B is the value of assets at the end of the plan year

Under this formula, all transactions are assumed to occur in the middle of the year, therefore rates of return determined in this manner are estimates and should be used only for comparison with actuarial assumptions.

Plan Year Ending	12/31/14	12/31/13	12/31/12
Based on average market value:	5.6%	14.2%	12.9%
Based on average actuarial value:	8.7%	11.2%	2.3%

Section 1 – Continued**1.4 Asset Allocation by Group**

The assets were originally allocated by group for the December 31, 2005 valuation. This asset allocation by group has been maintained for each valuation thereafter taking into account contributions and benefit payments by group. The table below shows how the assets changed by group since the last valuation.

	General	Mental Health	Road Commission	Total
Actuarial Value of Assets, 12/31/2013	\$ 131,114,577	\$ 32,269,175	\$ 33,056,528	\$ 196,440,280
Employer Contributions	4,879,260	1,212,411	1,100,526	7,192,197
Employee Contributions	1,228,149	546,878	318,828	2,093,855
Benefit Payments	8,877,982	1,556,742	2,896,647	13,331,371
Expenses	103,298	25,423	26,043	154,764
Investment Income	<u>11,276,478</u>	<u>2,813,756</u>	<u>2,809,158</u>	<u>16,899,392</u>
Actuarial Value of Assets, 12/31/2014	\$ 139,517,184	\$ 35,260,055	\$ 34,362,350	\$ 209,139,589

Section 2 – Results of the Valuation

2.1 Actuarial Experience

Development of Actuarial Gain/(Loss)

(1)	Expected accrued liability:	
	(a) Actuarial accrued liability, 12/31/2013	\$ 227,858,413
	(b) Total Normal cost	4,447,630
	(c) Benefit payments	13,331,371
	(d) Interest on (a) + (b) – (c)	16,932,065
	(e) Change in actuarial assumptions	0
	(f) Change in plan provisions	<u>0</u>
	(g) Expected actuarial accrued liability, 12/31/2014 (a) + (b) – (c) + (d) + (e)	\$ 235,906,737
(2)	Actuarial accrued liability, 12/31/2014	<u>235,705,687</u>
(3)	Liability gain/(loss), (1)(g) – (2)	\$ 201,050
(4)	Expected actuarial asset value:	
	(a) Actuarial asset value, 12/31/2013	\$ 196,440,280
	(b) Contributions	9,286,052
	(c) Benefit payments	13,331,371
	(d) Expenses	154,764
	(e) Interest on (a) + (b) – (c) – (d)	<u>14,575,518</u>
	(f) Expected actuarial asset value, 12/31/2014 (a) + (b) – (c) – (d) + (e)	\$ 206,815,715
(5)	Actuarial asset value, 12/31/2014	<u>209,139,589</u>
(6)	Actuarial asset gain/(loss), (5) – (4)(f)	\$ 2,323,874
(7)	Actuarial gain/(loss), (3) + (6)	\$ 2,524,924

Section 2 – Continued**2.2 Total Plan Results**

Valuation Date	12/31/2014	12/31/2013
For Fiscal Year Beginning	01/01/2016	01/01/2015
Funded Position		
Active	\$ 91,301,239	\$ 88,415,694
Vested Terminated	9,131,887	8,899,587
Retirees & Beneficiaries	<u>135,272,561</u>	<u>130,543,132</u>
Total Accrued Liability	\$ 235,705,687	\$ 227,858,413
Actuarial Value of Assets	<u>209,139,589</u>	<u>196,440,280</u>
Unfunded Accrued Liability	\$ 26,566,098	\$ 31,418,133
Funded Ratio	88.7%	86.2%
Estimated Fiscal Year Payroll	\$ 38,937,952	\$ 39,542,954
Employer Contributions		
Total Normal Cost Plus Expenses	\$ 4,467,480	\$ 4,526,543
Employee Contributions	<u>2,063,525</u>	<u>2,090,889</u>
Employer Normal Cost	\$ 2,403,955	\$ 2,435,654
Amortization Payment	2,628,165	3,045,259
Interest	<u>576,599</u>	<u>628,023</u>
Total Recommended Contribution	\$ 5,608,719	\$ 6,108,936
Percent of estimated fiscal year payroll	14.40%	15.45%

Participants

Number of participants:		
Active	708	739
Vested Terminated	159	155
Retirees & Beneficiaries	<u>683</u>	<u>668</u>
Total	1,550	1,562

Section 2 – Continued**2.3 General County (Including Sheriff division)**

Valuation Date	12/31/2014	12/31/2013
For Fiscal Year Beginning	01/01/2016	01/01/2015
Funded Position		
Active	\$ 58,387,930	\$ 57,329,309
Vested Terminated	4,996,338	4,927,158
Retirees & Beneficiaries	<u>90,990,108</u>	<u>88,300,302</u>
Total Accrued Liability	\$ 154,374,376	\$ 150,556,769
Actuarial Value of Assets	<u>139,517,184</u>	<u>131,114,577</u>
Unfunded Accrued Liability	\$ 14,857,192	\$ 19,442,192
Funded Ratio	90.4%	87.1%
Estimated Fiscal Year Payroll	\$ 23,709,482	\$ 24,888,512
Employer Contributions		
Total Normal Cost Plus Expenses	\$ 2,816,484	\$ 2,921,783
Employee Contributions	<u>1,195,722</u>	<u>1,255,685</u>
Employer Normal Cost	\$ 1,620,762	\$ 1,666,098
Amortization Payment	1,565,703	1,978,422
Interest	<u>365,117</u>	<u>417,603</u>
Total Recommended Contribution	\$ 3,551,582	\$ 4,062,123
Percent of estimated fiscal year payroll	14.98%	16.32%
Participants		
Number of participants:		
Active	443	473
Vested Terminated	84	84
Retirees & Beneficiaries	<u>444</u>	<u>437</u>
Total	971	994

Section 2 – Continued**2.4 Mental Health**

Valuation Date	12/31/2014	12/31/2013
For Fiscal Year Beginning	01/01/2016	01/01/2015
Funded Position		
Active	\$ 19,841,722	\$ 19,112,142
Vested Terminated	3,156,070	2,856,118
Retirees & Beneficiaries	<u>16,886,365</u>	<u>15,020,387</u>
Total Accrued Liability	\$ 39,884,157	\$ 36,988,647
Actuarial Value of Assets	<u>35,260,055</u>	<u>32,269,175</u>
Unfunded Accrued Liability	\$ 4,624,102	\$ 4,719,472
Funded Ratio	88.4%	87.2%
Estimated Fiscal Year Payroll	\$ 11,386,219	\$ 10,857,807
Employer Contributions		
Total Normal Cost Plus Expenses	\$ 1,161,887	\$ 1,122,926
Employee Contributions	<u>545,049</u>	<u>520,376</u>
Employer Normal Cost	\$ 616,838	\$ 602,550
Amortization Payment	363,867	371,371
Interest	<u>112,373</u>	<u>111,595</u>
Total Recommended Contribution	\$ 1,093,078	\$ 1,085,516
Percent of estimated fiscal year payroll	9.60%	10.00%

Participants

Number of participants:		
Active	197	196
Vested Terminated	59	54
Retirees & Beneficiaries	<u>92</u>	<u>84</u>
Total	348	334

Section 2 – Continued**2.5 Road Commission**

Valuation Date	12/31/2014	12/31/2013
For Fiscal Year Beginning	01/01/2016	01/01/2015
Funded Position		
Active	\$ 13,071,587	\$ 11,974,243
Vested Terminated	979,479	1,116,311
Retirees & Beneficiaries	<u>27,396,088</u>	<u>27,222,443</u>
Total Accrued Liability	\$ 41,447,154	\$ 40,312,997
Actuarial Value of Assets	<u>34,362,350</u>	<u>33,056,528</u>
Unfunded Accrued Liability	\$ 7,084,804	\$ 7,256,469
Funded Ratio	82.9%	82.0%
Estimated Fiscal Year Payroll	\$ 3,842,251	\$ 3,796,636
Employer Contributions		
Total Normal Cost Plus Expenses	\$ 489,109	\$ 481,834
Employee Contributions	<u>322,754</u>	<u>314,828</u>
Employer Normal Cost	\$ 166,355	\$ 167,006
Amortization Payment	698,595	695,466
Interest	<u>99,109</u>	<u>98,825</u>
Total Recommended Contribution	\$ 964,059	\$ 961,297
Percent of estimated fiscal year payroll	25.09%	25.32%

Participants

Number of participants:		
Active	68	70
Vested Terminated	16	17
Retirees & Beneficiaries	<u>147</u>	<u>147</u>
Total	231	234

Section 4 – Basis for the Valuation

3.1 Plan Participants

Participant information provided by the plan administrator is summarized in the following table.

	Active	Inactive Participants Benefits Deferred	Receiving Benefits	Total
Participants as of 12/31/2013	739	155	668	1,562
Retired	(24)	(6)	30	0
Deaths without survivor	0	0	(15*)	(15)
Deaths with survivor benefits	0	0	(5)	(5)
New Survivor	0	0	5	5
Vested terminations	(19)	19	0	0
Nonvested terminations	0	0	0	0
Add alternate payees	0	0	0	0
Benefits paid in full	(11)	(8)	0	(19)
Rehire	2	(2)	0	0
New participants during the plan year	21	1	0	22
Adjustment to data	0	0	0	0
Participants as of 12/31/2014	708	159	683	1,550

* 1 participant died with remaining payments in the 10-year guaranteed period of a 10-year Certain and Life Annuity. His survivor was paid the remaining payments in a single sum.

Section 3 – Continued**3.2 Information about Participants**

	General County	Mental Health	Road Commission	Plan Total
Active Participants				
Number accruing benefits	443	197	68	708
Average age	47.5	45.3	50.1	47.1
Average years of employment	13.7	10.3	17.1	13.1
Average pay	\$ 52,045	\$ 52,740	\$ 57,309	\$ 52,744
Terminated Vested				
Number of Terminated Vested	84	59	16	159
Average age	49.5	48.8	51.1	49.5
Number with monthly benefits	66	39	11	116
Total deferred monthly benefits	\$ 58,417	\$ 38,642	\$ 10,923	\$ 107,982
Average deferred monthly benefit	\$ 885	\$ 991	\$ 993	\$ 931
Participants Receiving Benefits				
Number of Receiving Benefits	444	92	147	683
Average age	69.4	67.4	73.9	70.0
Total monthly benefits	\$ 725,747	\$ 133,964	\$ 230,413	\$1,090,124
Average monthly benefit	\$ 1,635	\$ 1,456	\$ 1,567	\$ 1,596

Section 3 – Continued

3.3 Summary of Plan Provisions

Name of plan

St. Clair County Employees’ Retirement System

Effective date

The plan was originally effective as of January 1, 1964.

Participation

A county policeman, sheriff, or deputy sheriff who agrees to make required participant contributions shall become a participant on his/her date of hire.

Plan is closed to new hires for most of General County employees and Road Commission.

Normal retirement benefit

Eligibility

Sheriffs	25 years of service regardless of age.
Others	Age 55 with 25 years of service.
All	Age 60 with 8 years of service. When age plus service equals 80 and service is at least 25 years.

The pension payable for modified plan members is determined as the Final Average Compensation (FAC) multiplied by:

<u>Years of Service</u>	<u>Annual Multiplier</u>	<u>Annual Application</u>
1-10	1.75%	Accumulative
11-19	2.00%	Accumulative
20-24	2.00%	Retroactive to 1 st Year
25-29	2.40%	Retroactive to 1 st Year
(2.50% for Sheriff Department Supervisors)		

The pension payable for original plan members is determined as the FAC multiplied by total service and 2.00%.

Final Average Compensation (FAC)

Highest 3 years out of last 10 (highest 5 years out of last 10 for Mental Health and Friend of the Court and Road Commission is the highest 3 years out of the last 5). Base pay only for certain General County and Sheriff’s Department members.

Please see the appendix for applicable provisions by group.

Section 3 – Continued

3.3 Summary of Plan Provisions – Continued

Non-Duty Disability Retirement

Eligibility	10 or more years of service
Benefit	Computed as a regular retirement, offsets apply.

Duty Disability Retirement

Eligibility	
Sheriffs	10 years of service
Others	No age or service requirements. Must be in receipt of Worker’s Compensation payments.
Benefit	
Sheriffs	50% of compensation at the time of disability and offsets apply.
Others	Computed as a regular retirement. Upon termination of Worker’s Compensation payments, additional service credit is granted and benefit is recomputed. Offsets apply.

Termination Benefit

Participants become vested in their accrued benefit after 8 years of service.

Supplemental Payments to Retirees Age 65 and Older

If a retiree had less than 20 years of service at retirement, an annual payment of \$14.00 per month will be made for the life of the retiree. For members with 20 or more years of service at retirement, an annual payment of \$16.00 per month.

Post-Retirement Life Insurance

The Retirement System provides \$3,500 of life insurance to retirees.

Credited service

Service is credited for employees working more than 1,000 hours (nearest 1/12th). Full year of service is granted for more than 1,950 hours and partial credit is provided for hours worked between 1,000 and 1,950.

Section 3 – Continued

3.3 Summary of Plan Provisions – Continued

Optional forms of payment

A participant may choose to receive distributable benefits in an actuarially equivalent alternative form of benefit as follows.

- a monthly benefit payable for the participant's lifetime;
- a monthly benefit payable for the participant's lifetime with a guarantee that the remainder, if any, of either 120 monthly payments will be made to the participant's beneficiary following his death; or
- a monthly benefit payable for the participant's lifetime with 50% or 100% of such benefit continued to a surviving contingent annuitant following his death.
- a monthly benefit payable for the participant's lifetime with a pop-up option with 50% or 100% of such benefit continued to a surviving contingent annuitant following his death

Participant contributions

As a condition for participation, an employee must agree to contribute 5% of his compensation to the plan (8% for Road Commission).

Section 3 – Continued

3.4 Actuarial Assumptions

Actuarial assumptions concerning future events are described below. Please see the *Highlights* section for comments regarding changes in assumptions since the last valuation.

Retirement Rates

Age	General*	Road Commission	Sheriff**	Service	Sheriff**
50	15.0%	25.0%		25	25.0%
51	15.0%	25.0%		26	25.0%
52	15.0%	25.0%		27	25.0%
53	15.0%	25.0%		28	25.0%
54	15.0%	25.0%		29	25.0%
55	15.0%	25.0%		30+	100.0%
56	15.0%	25.0%			
57	15.0%	25.0%			
58	15.0%	25.0%			
59	15.0%	25.0%			
60	15.0%	15.0%	15.0%		
61	20.0%	15.0%	15.0%		
62	40.0%	40.0%	40.0%		
63	20.0%	20.0%	20.0%		
64	20.0%	20.0%	20.0%		
65	40.0%	100.0%	100.0%		
66	25.0%	100.0%	100.0%		
67	25.0%	100.0%	100.0%		
68	25.0%	100.0%	100.0%		
69	25.0%	100.0%	100.0%		
70+	100.0%	100.0%	100.0%		

* Includes Mental Health Authority

** Sherriff Retirement Rates are only based on age when the participant have less than 25 years of service

Mortality

RP 2000 Combined Healthy generational mortality with Scale AA

Disablement Rates

Ages	Percent Becoming Disabled within Next Year
20	0.08%
25	0.08%
30	0.08%
35	0.08%
40	0.20%
45	0.26%
50	0.49%
55	0.89%
60	1.41%

Section 3 – Continued

3.4 Actuarial Assumptions – Continued

Withdrawal Rates

Age	Years of Service	Percent of Active Members Separating within Next Year	
		General*	Road Commission/Sheriff
ALL	0	11.0%	4.0%
	1	11.0%	4.0%
	2	11.0%	4.0%
	3	10.0%	4.0%
	4	10.0%	4.0%
	5+	6.0%	4.0%
20		6.0%	4.0%
25		6.0%	4.0%
30		6.0%	4.0%
35		4.0%	4.0%
40		4.0%	4.0%
45		4.0%	4.0%
50		4.0%	4.0%
55		4.0%	4.0%
60		4.0%	4.0%
65		4.0%	4.0%

*Includes Mental Health Authority

Future pay increases

Pay increase assumption applies to all groups and includes 3.5% inflation. Pay increases compounded with inflation are based on service as follows:

Service	Increase
1	4.5%
2	3.5%
3	3.0%
4	2.5%
5	2.0%
6-19	0.5%
20+	0.0%

Payroll Growth

For Mental Health’s level percent of pay amortization payroll growth is assumed to be 2.0%.

Valuation interest rate

7.5%

Expense Loading

0.2% of pay

Eligible spouse

100% of participants assumed to be married with female spouse 3 years younger

Cost-of-living increases

None

Section 3 – Continued

3.5 Valuation Procedures

Funding method

Annual Required Contribution – Entry Age Normal Cost Method

The actuarial cost method used in determining the Annual Required Contribution is the entry age normal cost method.

In determining the Annual Required Contribution, the excess of the entry age actuarial accrued liability over the actuarial value of plan assets is amortized over a 20 year period for Mental Health as a level percent of payroll. General County amortizes the excess of the entry age actuarial accrued liability over the actuarial value of plan assets over 15 years as a level dollar amount since it became closed to new hires four years ago. Similarly, Road Commission does a level dollar amount amortization over 17 years since this is the third year the plan is closed to their new hires.

Each subsequent year after an employer who has closed participation reaches a 15 year amortization period of their unfunded accrued liability, a new amortization base for any assumption changes, plan changes, or actuarial gain/loss will be set up which will be fully amortized in 15 years.

Asset valuation method

The actuarial value of assets is equal to the expected actuarial value of assets plus 20% of the asset gain/(loss) from the previous five years. Where the asset gain/(loss) for a particular year is defined as the difference between the actual market value return and the expected actuarial value return. This method was first used for the December 31, 2005 valuation.

Other procedures

Benefits projected to assumed retirement age for active participants have been limited so as not to exceed maximum benefit limits imposed by Code Section 415(b) and/or maximum compensation limits of Code Section 401(a)(17).

Appendix A
Plan Provisions by Group
As of 12/31/2014

Group	Code	Category	Eligibility	Multiplier	Maximum	Lump Sums in FAC	Years in FAC period	Closed to New Hires
Bailiff and Court Security Officers Assoc. Modified	66	G	Rule of 80, 60 & 8, 55 & 25	Graded	hired prior 1/1/08 75% - hired after 1/1/08 70%	N	3	07/01/12
Bailiff and Court Security Officers Assoc. Original	67	G	Rule of 80, 60 & 8, 55 & 25	2%	64.0%	N	3	07/01/12
Board Members Modified	13	G	Rule of 80, 60 & 8, 55 & 25	Graded	75.0%	N	3	01/01/09
Board Members Original	57	G	Rule of 80, 60 & 8, 55 & 25	2%	75.0%	N	3	01/01/09
CANUE Non-Affiliated Modified	36	G	Rule of 80, 60 & 8, 55 & 25	Graded	75.0%	N	3	01/01/09
CANUE Non-Affiliated Original	37	G	Rule of 80, 60 & 8, 55 & 25	2%	75.0%	N	3	01/01/09
Circuit Crt/Probate Crt Employees Assoc		G	Rule of 80, 60 & 8, 55 & 25	Graded	75.0%	N	3	01/01/09
Commissioners Modified	14	G	Rule of 80, 60 & 8, 55 & 25	Graded	75.0%	N	3	01/01/09
Communication Officers POAM Modified	69	G	Rule of 80, 25 & Out, 60 & 8, 55 & 25	Graded	75.0%	Y	3	07/01/11
Communication Officers POAM Original	68	G	Rule of 80, 25 & Out, 60 & 8, 55 & 25	2%	64.0%	Y	3	07/01/11
Corr. Ofcrs. & Support Staff Modified	24	G	Rule of 80, 25 & out (Corr Off Only), 60 & 8, 55 & 25	Graded	75.0%	Y	3	10/21/09
Corr. Ofcrs. & Support Staff Original	23	G	Rule of 80, 25 & out (Corr Off Only), 60 & 8, 55 & 25	2%	64.0%	Y	3	10/21/09
Corrections Officers Supervisors Modified	25	G	Rule of 80, 25 & out (Corr Off Only), 60 & 8, 55 & 25	Graded	75.0%	Y	3	01/01/09
Corrections Officers Supervisors Original	26	G	Rule of 80, 25 & out (Corr Off Only), 60 & 8, 55 & 25	2%	64.0%	Y	3	01/01/09
District Court AFSCME Modified	38	G	Rule of 80, 60 & 8, 55 & 25	Graded	hired prior 7/1/06 75% - hired after 7/1/06 70%	N	3	08/19/09
District Court AFSCME Original	39	G	Rule of 80, 60 & 8, 55 & 25	2%	64.0%	N	3	08/19/09
Elected Officials Modified	15	G	Rule of 80, 60 & 8, 55 & 25	Graded	75.0%	N	3	01/01/09
Elected Officials Original	16	G	Rule of 80, 60 & 8, 55 & 25	2%	75.0%	N	3	01/01/09
Friend of Court Supervisors Modified	32	G	Rule of 80, 60 & 8, 55 & 25	Graded	hired prior 1/1/07 75% - hired after 1/1/07 70%	N	3	07/01/11
Friend of Court Supervisors Original	33	G	Rule of 80, 60 & 8, 55 & 25	2%	64.0%	N	3	07/01/11
Friend of the Court Modified	30	G	Rule of 80, 60 & 8, 55 & 25	Graded	75.0%	N	3	05/11/11
Friend of the Court Original	31	G	Rule of 80, 60 & 8, 55 & 25	2%	64.0%	N	3	05/11/11
Human Resources Clerks and Specialists Modified	58	G	Rule of 80, 60 & 8, 55 & 25	Graded	75.0%	N	3	01/01/09
Human Resources Clerks and Specialists Original	59	G	Rule of 80, 60 & 8, 55 & 25	2%	75.0%	N	3	01/01/09
Judges Modified	35	G	Rule of 80, 60 & 8, 55 & 25	Graded	75.0%	N	3	01/01/09
Mental Health Chapter 10 Modified	17	MH	Rule of 80, 60 & 8, 55 & 25	Graded	75.0%	N	5	No
Mental Health Chapter 10 Original	18	MH	Rule of 80, 60 & 8, 55 & 25	2%	64.0%	N	5	No
Mental Health Chapter 20 Modified	17	MH	Rule of 80, 60 & 8, 55 & 25	Graded	75.0%	Y	5	No
Mental Health Chapter 20 Original	18	MH	Rule of 80, 60 & 8, 55 & 25	2%	64.0%	Y	5	No

Group	Code	Category	Eligibility	Multiplier	Maximum	Lump Sums in FAC	Years in FAC period	Closed to New Hires
Probate Clerical Modified	44	G	Rule of 80, 60 & 8, 55 & 25	Graded	hired prior 7/1/06 75% - hired after 7/1/06 70%	N	3	07/01/11
Probate Court Juvenile Counselors Modified	46	G	Rule of 80, 60 & 8, 55 & 25	Graded	75.0%	N	3	12/16/09
Probate Court Juvenile Counselors Original	47	G	Rule of 80, 60 & 8, 55 & 25	2%	64.0%	N	3	12/16/09
Probate Court Supervisors Modified	48	G	Rule of 80, 60 & 8, 55 & 25	Graded	75.0%	N	3	01/01/09
Probate Court Supervisors Original	49	G	Rule of 80, 60 & 8, 55 & 25	2%	64.0%	N	3	01/01/09
Prosecuting Attorneys Modified	42	G	Rule of 80, 60 & 8, 55 & 25	Graded	69.6%	N	3	01/01/09
Prosecuting Attorneys Original	43	G	Rule of 80, 60 & 8, 55 & 25	2%	64.0%	N	3	01/01/09
Public Health Nurse Supervisors Modified	60	G	Rule of 80, 60 & 8, 55 & 25	Graded	75.0%	N	3	01/01/09
Public Health Nurse Supervisors Original	61	G	Rule of 80, 60 & 8, 55 & 25	2%	64.0%	N	3	01/01/09
Public Health Nurses Modified	52	G	Rule of 80, 60 & 8, 55 & 25	Graded	75.0%	N	3	01/01/09
Public Health Nurses Original	53	G	Rule of 80, 60 & 8, 55 & 25	2%	64.0%	N	3	01/01/09
Public Service Employees Modified	50	G	Rule of 80, 60 & 8, 55 & 25	Graded	hired prior 7/1/06 75% - hired after 7/1/06 70%	N	3	07/01/09
Public Service Employees Original	51	G	Rule of 80, 60 & 8, 55 & 25	2%	64.0%	N	3	07/01/09
Road Commission Modified	20	RC	Rule of 80, 60 & 8, 55 & 25	Graded	75.0%	Y	3	08/23/11
Road Commission Original	19	RC	Rule of 80, 60 & 8, 55 & 25	2%	75.0%	Y	3	08/23/11
Sheriff Deputies Modified	22	G	Rule of 80, 25 & out, 60 & 8, 55 & 25	Graded	75.0%	Y	3	No
Sheriff Deputies Original	21	G	Rule of 80, 25 & out, 60 & 8, 55 & 25	2%	64.0%	Y	3	No
Sheriff Deputies Supervisors Modified	27	G	Rule of 80, 25 & out, 60 & 8, 55 & 25	Graded	hired prior 1/1/07 75% - hired after 1/1/07 70%	Y	3	07/01/11