



## Comparison of Plans

	Plan A	Plan B	Plan C
For Employees Hired...	Before January 1, 2013	January 1, 2013 thru June 30, 2019	On or After July 1, 2019
County Contribution	← 41.6% of salary (FY 2020) →		
Employee Contribution	← 8.65% of salary →		
Normal Retirement Age	← Age 55 or 25 years of service →		
Vesting Period	← 5 Years →		
Benefit Formula	← 2.8% x Final Average Salary x Years of Service + 3% →		2.8% x Final Average Salary x Years of Service (no additional 3%)
Salary Averaging Period	← 3 Years →		
Sick Leave Credit Usable	Unlimited	← No More Than 2,080 hours →	
Retiree Cost of Living Increases	Annual based on Increase in the Consumer Price Index (CPI) - not to exceed 4%		
Disability Benefits	← Same for All 3 Plans (see Handbook for details) →		
Deferred Retirement Option Program (DROP)	← Same for All 3 Plans (see Handbook for details) →		
Death Benefits	← Same for All 3 Plans (see Handbook for details) →		
Joint & Survivor Options	← Same for All 3 Plans (see Handbook for details) →		

Except as highlighted, all benefit provisions are the same for all 3 Plans