



Comparison of Plans

	Plan A	Plan B	Plan C	Plan D	Plan E
For Employees Hired...	Before January 1, 2013		January 1, 2013 thru June 30, 2019		On or After July 1, 2019
County Contribution	← 28.35% of salary (FY 2020) →				
Employee Contribution	4% of salary	5 1/3 % of salary	4% of salary	5 1/3 % of salary	5 1/3 % of salary
Normal Retirement Age	← Age 50 & age + service = 80+ →		← Age 55 & age + service = 85+ →		
Vesting Period	← 5 Years →				
Benefit Formula	1.8% x Final Average Salary (up to SS break) x Years of Service + 3% + 2.0% x Final Average Salary (above SS break) x Years of Service + 3%	2.0% x Final Average Salary x Years of Service + 3%	1.8% x Final Average Salary (up to SS break) x Years of Service + 3% + 2.0% x Final Average Salary (above SS break) x Years of Service + 3%	2.0% x Final Average Salary x Years of Service + 3%	2.0% x Final Average Salary x Years of Service (no additional 3%)
Social Security Supplement	← 1.0% x Final Average Salary (up to SS break) x Years of Service + 3% →				Eliminated
Early Age Option					Optional 0.5% benefit pre-SS-age with a reduced post-SS-age benefit
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 5 Plans (see Handbook for details) →				
Deferred Retirement Option Program (DROP)	← Includes Pre-SS-age benefit →		← Does NOT Include Pre-SS-age benefit →		
Death Benefits	← Same for All 5 Plans (see Handbook for details) →				
Joint & Survivor Options	← Same for All 5 Plans (see Handbook for details) →				

Except as highlighted, all benefit provisions are the same for all 5 Plans