



**Comparison of Plans**

	Plan A	Plan B	Plan C	Plan D	Plan E	Plan F
For Employees Hired...	On or Before March 31, 1997		Between April 1, 1997 & December 31, 2012		January 1, 2013 thru June 30, 2019	On or After July 1, 2019
County Contribution	← 38.84% of salary (FY 2020) →					
Employee Contribution	4% of salary up to SS Base + 5.75% over SS Base	7.08 % of salary	4% of salary	← 7.08 % of salary →		
Normal Retirement Age	← Age 55 With 6 Years Service or 25 Years of Service →					
Vesting Period	← 5 Years →					
Benefit Formula	2.0% x Final Average Salary x Years of Service + 3%	2.0% x Final Average Salary x Years of Service + 3%	2.5% x Final Average Salary x Years of Service + 3%			2.5% x Final Average Salary x Years of Service (no additional 3%)
Pre-62 Supplemental Benefit	Years of Service/25 x SS Benefit +3%					
Social Security Supplement	← 0.2% x Final Average Salary x Years of Service + 3% →		← 0.3% x Final Average Salary x Years of Service + 3% →			Eliminated
Early Age Option						Optional 0.3% 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 6 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 6 Plans (see Handbook for details) →					
Joint & Survivor Options	← Same for All 6 Plans (see Handbook for details) →					

Except as highlighted, all benefit provisions are the same for all 6 Plans