

INSTRUCTION SHEET ADDITIONS TO MILWAUKEE CITY CHARTER

SUMMARY

This supplement incorporates changes to the Milwaukee City Charter enacted by the following Common Council file:

150131 A substitute charter ordinance relating to benefits for employees represented by certain bargaining units as a result of contract settlements.

<u>Section Affected</u>	<u>Action</u>	<u>File Number</u>	<u>Effective Date</u>	<u>Remove Pages</u>	<u>Add Pages</u>
Remove <u>old</u> MEMO (Suppl. #175)					
				v-vi	v-vi
36-02-20	am	151113	2/29/2016	305-306	305-306
36-05-3-c-1-a	am	151113	2/29/2016	322c-326	322c-326
36-08-7-b	am	151113	2/29/2016	347-350	347-350

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For questions concerning the content of the Milwaukee Code or Ordinances contact the Legislative Reference Bureau, Research Section, (414) 286-2297.

Abbreviations:

am=amended
cr=created

ra=renumbered and amended
rc=recreated

rn=renumbered
rp=repealed

MEMO

If all supplements have been properly inserted, this book contains all actions of the Common Council through December 15, 2015.

Revised 12/15/2015
Suppl. #176

14. EMPLOYEES' RETIREMENT SYSTEM. (See Retirement System.)

14.5. EMPLOYERS' SHARE OF NORMAL COST shall mean the difference between normal cost as defined under s. 36-2-2.5 and member contributions under s. 36-8-7. (*Sub. 14.5 cr. File #121417, April 30, 2013; eff. July 16, 2013.*)

15. FINAL AVERAGE SALARY shall mean the average annual earnable compensation of a member computed on the 3 years of creditable service preceding his date of death or retirement during which his earnable compensation was the highest or if he should have less than 3 years of creditable service, then his average annual earnable compensation during his creditable service; except that for policemen whose date of death or retirement is on or after October 5, 1973, and firemen whose date of death or retirement is on or after July 28, 1974, "final average salary" shall mean the average annual earnable compensation of a member computed on the year of creditable service preceding his date of death or retirement during which his earnable compensation was the highest. (*Sub. 15 am. Ch. Ord. 526, File #83-986, Sept. 27, 1983.*)

16. FIREMAN shall mean a person first employed on or after July 30, 1947, in the fire department whose duty it is to extinguish fires and to protect property and life therefrom, including the chief and all other firemen officers. Commencing in 1975, this term includes a fireman on detached service under the contract administration provisions of a labor contract. Commencing February 14, 1989, this term includes a person employed in the fire department as a fire alarm dispatcher who was promoted from a position whose exclusive duty it is to provide emergency medical services. Commencing June 1, 1989, this term includes a person employed in the fire department whose exclusive duty it is to provide emergency medical services. (*Sub. 16 am. Ch. Ord. 561, File #86-821, Sept. 23, 1986; eff. Dec. 8, 1986. Sub. 16 am. File #890598, July 25, 1989; eff. Oct. 14, 1989.*)

17. GENERAL CITY EMPLOYEE shall mean: An employe of the city or a city agency who is not a policeman or fireman. For purposes of s. 36-05-1-h-5, general city employe shall include a person meeting this definition on January 1, 2000, even though the person was

no longer employed by the city or city agency on January 19, 2001. (*Sub. 17 rc. File #900631, Sept. 25, 1990; eff. Dec. 11, 1990. Par. c cr. File #941982, Apr. 25, 1995; eff. July 12, 1995. Par. b am. File #950563, July 28, 1995; eff. Oct. 16, 1995. Par. c am. File #950563, July 28, 1995; eff. Oct. 16, 1995. Par. c am. File #950869, October 17, 1995; eff. January 2, 1996. Par. d cr. File #950981, November 6, 1995; eff. January 9, 1996. Par. e cr. File #951195, Dec. 19, 1995; eff. Mar. 13, 1996. Par. a am. File #951504, Feb. 13, 1996; eff. April 30, 1996. Par. b am. File #951504, Feb. 13, 1996; eff. April 30, 1996. Par. c am. File #951504, Feb. 13, 1996; eff. April 30, 1996. Par. d am. File #951488, Feb. 13, 1996; eff. April 30, 1996. Par. d am. File 951904, May 14, 1996; eff. July 31, 1996. Sub.17 am. File #971131, Dec. 16, 1997; eff. March 9, 1998. Par. c am. File #980238 June 16, 1998; eff. Sept. 1, 1998. Sub. 17 am. File #991585, April 11, 2000; eff. Jan. 19, 2001. Sub. 17 am. File #011501, March 5, 2002; eff. May 21, 2002.*)

17.5. LEVEL PERCENT OF PAYROLL AMORTIZATION shall mean a trend in the amortization payments needed, if any, to eliminate unfunded liability, expressed as a constant percentage of projected payroll. (*Sub. 17.5 cr. File #091274, March 2, 2010; eff. May 18, 2010.*)

18. MASCULINE PRONOUN shall include the feminine. (*am. Ch. Ord. 332, File #67-355-a, July 25, 1967.*)

19. MEDICAL COUNCIL shall mean the council of physicians provided for in s. 36-15-12. (*Ch. 396, L. 1937.*)

20. MEDICAL PANEL as it relates to policemen and firemen shall mean a panel of physicians consisting of one member to be selected by designation of the city; one member to be selected by the certified bargaining agent for the affected policeman or fireman; and the 3rd member to be selected by the other 2 members. In the case of a policeman who becomes a member of the retirement system after June 28, 2005, or a fireman represented by Local 215, IAFF, who becomes a member of the retirement system after December 13, 2005 and who applies for, or is granted, a duty disability retirement allowance based on a mental injury, "medical panel" shall mean the medical council. Notwithstanding the foregoing, "medical panel" shall mean the medical council as it relates to a

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policeman represented by the MPSO who files an application for a duty disability retirement on or after January 1, 2016. In the case of a policeman or fireman who is not represented by a certified bargaining agent, "medical panel" shall mean the medical council. All decisions of the medical panel shall be made by a majority vote. (*Sub. 20 am. Ch. Ord. 552, File #85-118-a, July 16, 1985; eff. Sept. 30, 1985. Sub. 20 am. Ch. Ord. 554, File #85-845, Oct. 1, 1985; eff. Dec. 15, 1985. Sub. 20 am. File #001664, April 10, 2001; eff. June 27, 2001. Sub. 20 am. File #041649, April 12, 2005; eff. June 28, 2005. Sub. 20 am. File #050475, Sept. 27, 2005; eff. Dec. 13, 2005. Sub. 20 am. File #081272, Feb. 10, 2009; eff. Apr. 28, 2009. Sub. 20 am. File #151113, Dec. 15, 2015; eff. Feb. 29, 2016.*)

21. MEMBER shall mean any person included in the membership of the retirement system as provided in section 3 of this act [s. 36-03]. (*S. 1, Ch. 396, L. 1937.*)

22. MEMBERSHIP SERVICE shall mean service as an employe since last becoming a member of the retirement system and on account of which contributions are made by the city or city agency. (*am. Ch. Ord. 332, File #67-355-a, July 25, 1967.*)

22.5. NORMAL COST shall mean the actuarial present value of the projected retirement benefits under the benefit formulas attributable to members' service during the current year. (*Sub. 22.5 cr. File #121417, April 30, 2013; eff. July 16, 2013.*)

23. PARAMEDIC shall mean a person other than a fireman employed in the fire department and classified as a paramedic or paramedic officer. (*am. Ch. Ord. 530, File #82-2109-b, Jan. 24, 1984.*)

24. POLICEMAN for the purposes of this act shall mean a person first employed on or after July 30, 1947, in the police department whose duty it is to preserve peace and good order of the city, having the power of arrest without warrant, including the chief and all other policemen, officers and police aides hired on or before October 2, 2011. Commencing in 1969, this term includes a policeman on detached service under the contract administration provisions of a labor contract. (*Sub. 24 am. Ch. Ord. 561, File #86-821, Sept. 23, 1986; eff. Dec. 8, 1986, Sub. 24 am. File #110289, July 26, 2011; eff. Oct. 11, 2011.*)

25. PRIOR SERVICE shall mean the service of a member as an employe rendered prior to January 1, 1938, either in the service of

the city or city agency, certified on a prior service certificate. In the event, however, that a person ineligible for membership in the retirement system is made eligible by amendments to this act, prior service shall be defined to mean all service of a member rendered prior to the effective date of the amendment which made him eligible for such membership. (*am. Ch. Ord. 332, File #67-355-a, July 25, 1967.*)

26. REGULAR INTEREST shall mean interest at such rate as may be set from time to time by the board in accordance with section 9 of this act [s. 36-09]. (*S. 1, Ch. 396, L. 1937.*)

26.5. RETIRED LIVES shall mean the portion of plan liabilities attributed to retired members. (*Sub. 26.5 cr. File #121417, April 30, 2013; eff. July 16, 2013.*)

27. RETIREMENT ALLOWANCE shall mean the annual payments for life, or any optional benefit payable in lieu thereof. All allowances shall be paid in equal monthly installments. When the allowance begins after the first day of the month or ends before the last day of the month, the pro rata amount shall be paid for that month. (*am. Ch. Ord. 348, File #68-2287, Jan. 21, 1969.*)

28. RETIREMENT SYSTEM shall mean the employes' retirement system of the city of Milwaukee.

29. SINGULAR. Unless the context clearly indicates otherwise, the singular shall include the plural. (*cr. Ch. Ord. 375, File #71-1754, Dec. 7, 1971. Sub. 29 cr. File #940667, July 29, 1994; eff. Oct. 17, 1994. Sub. 29 rp. File #950869, October 17, 1995; eff. January 2, 1996. Sub. 30 rn. to 29, File #950869, October 17, 1995; eff. January 2, 1996.*)

30. SOCIAL SECURITY ACT shall mean Title II of the old-age survivors, disability and health insurance benefits act. (*am. Ch. Ord. 332, File #67-355-a, July 25, 1967. Sub. 31 rn. to 30 File #950869, October 17, 1995; eff. January 2, 1996.*)

31. SOCIAL SECURITY BENEFIT shall mean the unreduced old-age insurance benefit provided under the social security act to which the member is entitled or would be entitled upon proper application or the reduced social security benefit to which the member is entitled if the member elects an advance against such reduced old-age insurance benefit. (*Sub. 32 am. Ch. Ord. 375, File #71-1754, Dec. 7,*

meaning of s. 414(u)(1) of the Internal Revenue Code, to the extent these payments do not exceed the amounts the individual would have received if the individual had continued to perform services for the employer rather than entering qualified military service.

j-13-d-4. An employe who is in qualified military service, within the meaning of s. 414(u)(1) of the Internal Revenue Code, shall be treated as receiving compensation from the employer during such period of qualified military service equal to whichever of the following is applicable:

j-13-d-4-a. The compensation the employe would have received during such period if the employe were not in qualified military service, determined based on the rate of pay the employe would have received from the employer but for the absence during the period of qualified military service; or

j-13-d-4-b. If the compensation the employe would have received during such period was not reasonably certain, the employe's average compensation from the employer during the 12-month period immediately preceding the qualified military service, or, if shorter, the period of employment immediately preceding the qualified military service.

j-13-d-5. Back pay, within the meaning of U.S. treasury regulation s. 1.415(c)-2(g)(8), shall be treated as "compensation" for the limitation year to which the back pay relates to the extent the back pay represents wages and compensation that would otherwise be included under this definition.

j-13-e. If the annual additions for any member for a plan year exceed the limitation under s. 415(c) of the Internal Revenue Code, the excess annual addition shall be corrected as permitted under the Employee Plans Compliance Resolution System or similar Internal Revenue Service correction program.

j-13-f. For limitation years beginning on or after January 1, 2009, a member's compensation for purposes of this subdivision shall not exceed the annual limit under s. 401(a)(17) of the Internal Revenue Code.

(Par. j cr. File #060488, Sept. 26, 2006; eff. Dec. 12, 2006. Par. j rc. File #150113; June 2, 2015; eff. August 18, 2015.)

2. ORDINARY DISABILITY RETIREMENT ALLOWANCE. a. Years of Service. a-1. Upon the application for ordinary disability retirement made by a member in active service, or the head of the department or agency employing him where such member is prevented from filing because he is incapacitated, and who has had 10 or more years of creditable service such member may be retired by the board not less than 30 and not more than 90 days next following the date of filing such application for an ordinary disability retirement allowance, provided the medical council, after a medical examination of such member, shall certify that such member is mentally or physically incapacitated for the further performance of duty, that such incapacity is likely to be permanent, and that such member should be retired. *(Subd. 1 am. Ch. Ord, 382, File #71-2300, Mar. 21, 1972.)*

a-2. If, however, such member has less than 10 years of creditable service, he may apply for disability retirement allowance, but such allowance shall be limited in the duration of its payment to a period of time equal to 1/4 of the entire period of service rendered by such member. If a member granted a limited disability retirement allowance under this subsection is not restored to active service, there shall be refunded to him at the time of the termination of his retirement allowance a lump sum equal in amount to the difference between the amount of his accumulated contributions at the time of his retirement and the sum of the payments actually made to him during his disability retirement which is the actuarial equivalent of his accumulated contributions, conditioned as provided in sub. 6-a. *(Subd. 2 am Ch. Ord. 382, File #71-2300, Mar. 21, 1972.)*

a-3. Any pre-existing physical condition as determined from a medical examination conducted for the city in connection with the employment of a member shall be deemed a bar to coverage of any disability benefits under this act as a direct or indirect result of such disability. *(Subd. 3 cr. Ch. Ord. 382, File #71-2300, Mar. 21, 1972.)*

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a-4. A fireman whose duty it is to provide emergency medical services and who was enrolled as a fireman on June 1, 1989, shall continue to be eligible for an ordinary disability retirement allowance under pars. a and b for a period of 5 years from the date of enrollment as a fireman and shall have all service in a position whose duty it is to provide emergency medical services included for the purpose of computation of creditable service under this par. and the computation of the entire period of service under par. b. (*Subd. 4 cr. File #890598, July 25, 1989; eff. Oct. 14, 1989.*)

b. Disability Allowance. The ordinary disability retirement allowance shall consist of 90% of the service retirement allowance based on the creditable service to the time of disability, with a minimum allowance of 25% of his final average salary, provided that no retirement allowance shall exceed 90% of the allowance the member would receive were his service continued to the minimum service retirement age. (*Par. b am. Ch. Ord. 382, File #71-2300, Mar. 21, 1972.*)

c. Firemen and Policemen. Firemen and policemen shall be entitled to ordinary disability benefits as stated hereafter:

c-1. Firemen and policemen who are retired on ordinary disability prior to January 1, 1971, shall be entitled to benefits provided in pars. a and b.

c-2. Firemen and policemen hired before January 1, 1971, but who were in active service on or after January 1, 1971, shall select either the benefits provided in pars. a and b, or the benefits provided under subd. 3.

c-3. The minimum ordinary disability retirement allowance shall consist of an amount equal to 25% of the member's final average salary provided he or she has 5 years of service as a fireman or policeman; for each year of service in excess of 5 years of such service as a fireman or policeman, he shall receive an additional 2% of his or her final average salary. The maximum ordinary disability retirement allowance which shall be payable to any fireman or policeman member on ordinary disability under this subsection shall be limited to 50% of such member's final average salary. Firemen or policemen shall receive a pro rata retirement allowance based upon this formula for service for any period less than a full year. (*Subd. 3 am. File #020471, July 16, 2002; eff. Oct. 1, 2002.*)

c-4. Firemen and policemen hired after January 1, 1971, shall be entitled to the benefits provided in subd. 3 and shall be entitled to no other selection. (*Subd. 4 cr. Ch. Ord. 394, File #72-1435, Nov. 14, 1972.*)

d. Death Prior to Retirement. In the event a policeman or general city employe who applies for an ordinary disability retirement allowance on or after January 1, 1985 or a fireman who applies for an ordinary disability retirement allowance on or after March 1, 1985, dies prior to retirement but after selecting an option under sub. 7, the application shall continue to be processed as though such member shall have continued to live and if such application is approved, the election of an optional benefit shall become effective on the date of the member's death. This paragraph shall not apply in the event of accidental death benefits payable under sub. 5. (*Par. d cr. Ch. Ord. 554, File #85-845, Oct. 1, 1985; eff. Dec. 15, 1985.*)

e. Effective January 1, 2000, the annual escalator payable under sub. 1-h-5-a shall be extended to a general city employe who was enrolled as a member of the retirement system prior to January 1, 2014 and retires, or is retired before January 1, 2000 on an ordinary disability retirement allowance and a fireman or policeman who retired prior to January 1, 1993 and on an ordinary disability retirement allowance and his or her spouse survivor receiving a proportionate share of the member's pension if the member (or spouse survivor if the member is deceased) is a participant in the combined fund. Effective January 1, 2000, the annual escalator payable under sub. 1-h-6 shall be extended to a fireman or policeman who retires on or after January 1, 1993 on an ordinary disability retirement allowance and his or her spouse survivor receiving a proportionate share of the member's pension if the member (or spouse survivor if the member is deceased) is a participant in the combined fund. If a member who is eligible for an increase under this paragraph dies while on ordinary disability on or after January 1, 2000, his or her spouse's proportionate share spouse survivor allowance shall be computed based on the amount of the member's ordinary disability retirement allowance including increases at the date of death. The annual escalator shall be payable to the member or spouse survivor at same times and in the same percentages as the increases the member would have received had the

member retired on a service retirement allowance on the date of his or her ordinary disability retirement. (*Par. e cr. File #991585, April 11, 2000; eff. Jan. 19, 2001. Par. e am File #121701, May 21, 2013; eff. Aug. 10, 2013.*)

3. DUTY DISABILITY RETIREMENT ALLOWANCE. a. While in Active Service. Any member in active service who shall become permanently and totally incapacitated for duty as the natural and proximate result of an injury occurring at some definite time and place while in the actual performance of duty shall, upon filing a request for retirement with the board on a form provided by the board for that purpose, be entitled to a duty disability retirement allowance to begin not less than 30 nor more than 90 days after the filing of the application therefor, provided the medical council or medical panel after a medical examination of such member shall certify that such member is mentally or physically incapacitated for further duty as a result of such service injury and such incapacity is likely to be permanent and such member should be retired. No beneficiary entitled to a duty disability retirement allowance shall receive any allowance on account of ordinary disability. No person first employed by the city as a fireman or paramedic on or after December 1, 1983, shall be eligible to receive a duty disability retirement allowance as a result of an injury occurring during the period he or she is assigned to the Fire Academy or Medical College of Wisconsin for recruit training. No person first employed by the city as a policeman on or after August 1, 1985, shall be eligible to receive a duty disability retirement allowance as a result of an injury occurring prior to field training during the period he or she is assigned to the Police Academy for recruit training. No person first employed by the city as a police aide on or after July 1, 1985, shall be eligible to receive a duty disability retirement allowance as a result of an injury occurring while in the performance of duty. (*Par. a am. Ch. Ord. 552, File #85-118-a, July 16, 1985; eff. Sept. 30, 1985. Par. a am. Ch. Ord. 554, File #85-845, Oct. 1, 1985; eff. Dec. 15, 1985. Par. a am. File #881103, September 20, 1988; eff. Dec. 5, 1988.*)

b. Allowance. b-1. The duty disability retirement allowance shall equal the service retirement allowance if such member has attained the minimum service retirement age; otherwise it shall consist of an allowance which is the actuarial equivalent of his accumulated contributions, plus an additional retirement allowance equal to 75% of his final average

salary. (*Par. b am. Ch. Ord. 382, File #71-2300, Mar. 21, 1972; Par. b renumbered b-1, File #921978, Apr. 8, 1993; eff. June 16, 1993.*)

b-2. If a general city employe is found to be eligible for a duty disability retirement allowance referred to in par. g-0 which is first effective prior to the member attaining age 55, such member shall mandatorily convert to a service retirement allowance upon attaining age 60. If a general city employe is found to be eligible for a duty disability retirement allowance referred to in par. g-0 which is first effective after the member attains the age of 55, such member shall mandatorily convert to a service retirement allowance after attaining age 60 or after the expiration of the maximum period under par. g-2, whichever is later. If the maximum period for a general city employe referred to in par. g-2 extends beyond age 60, such member shall be eligible to voluntarily convert to a service retirement allowance commencing at age 60. (*Subd. 2 cr. File #921978, Apr. 8, 1993; eff. June 16, 1993. Subd. 2 am. File #940667, July 29, 1994; eff. Oct. 17, 1994. Subd. 2 am. File #950869, October 17, 1995; eff. January 2, 1996.*)

b-3. Effective January 1, 2000, the annual escalator payable under sub. 1-h-5-a shall be extended to a general city employe who was enrolled as a member of the retirement system prior to January 1, 2014 and retires and is receiving a duty disability allowance and his or her spouse survivor receiving a proportionate share of the member's pension if the member (or spouse survivor if the member is deceased) participates in the combined fund. If a member who is eligible for an increase under this subsection dies while on duty disability on or after January 1, 2000, his or her spouse's proportionate share spouse survivor allowance shall be computed based on the amount of the member's duty disability retirement allowance including increases at the date of death. The annual increase shall be payable to the member or spouse survivor at the same times and in the same percentages as the increases the member would have received had the member retired on a service retirement allowance on the date of his or her duty disability retirement. (*Subd. 3 cr. File #991585, April 11, 2000; eff. Jan. 19, 2001. Subd. 3 am File #121701, May 21, 2013; eff. Aug. 10, 2013.*)

c. Firemen and Policemen Duty Disability. c-1. Medical Panel, etc. Firemen and policemen who are eligible for duty disability retirement allowance shall file a request therefor with the board on a form provided by it for that purpose; such disability shall be determined as follows:

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c-1-a. Recommendations. Except for policemen who become members after June 28, 2005, and firemen represented by Local 215, IAFF, who become members of the retirement system after December 13, 2005 and apply for duty disability retirement allowance based on a mental injury, such member shall be examined by a medical panel and such medical panel shall make the examination, determination and certification required under this act in accordance with the form prescribed by the board. If the panel recommends that such person is entitled to duty disability retirement allowance provided for in this section, the board shall thereupon grant such allowance. For policemen who become members of the retirement system after June 28, 2005, and firemen represented by Local 215, IAFF, who become members of the retirement system after December 13, 2005 and apply for a duty disability retirement allowance based on a mental injury, the application shall be referred to the medical council established under s. 36-15-12, in lieu of the medical panel, which medical council shall make the determination and certification required under this act. In any reexamination authorized by this act of such retired beneficiary, the beneficiary shall be referred to the medical council, in lieu of the medical panel, for reexamination and such medical council shall make the determination and certification required under this act. Notwithstanding the foregoing, an application for a duty disability retirement filed on or after January 1, 2016 by a policeman who is represented by the MPSO shall be referred to the medical council established under s. 36-15-12, in lieu of the medical panel, which medical council shall make the determination and certification required under this act, and any authorized reexamination of such beneficiary shall be referred to the medical council, which shall make the determination and certification required under this act. Except as otherwise provided in subd. 3-f and g, any fireman or policeman who shall become disabled as the direct result of injury incurred in the performance of one or more specific acts of duty shall have a right to receive duty disability benefit during the period of such disability of an amount equal to 75% of the current annual salary for such position which he held at the time of such injury.

Except as otherwise provided in subd. 3-f and g, the surviving spouse of such member after his or her death but only during the period prior to remarriage shall receive 70% of the amount of the duty disability which the member received at the time of his or her death, and such percentage shall thereafter be based upon the salary of the position of such member at the time of his or her death. Prior to such person attaining the minimum service retirement age, periodic medical examinations of such person shall be made at least once each year but the heads of the respective departments may direct more frequent examinations. Effective January 1, 2000, the annual escalator payable under sub. 1-h-5 shall be extended to the allowance received by the surviving spouse of a retired fireman or policeman who retired on a duty disability retirement allowance under this subpar. prior to January 1, 1993 and died while receiving a duty disability retirement allowance if the member (or the surviving spouse of the member is deceased) participates in the combined fund. Effective January 1, 2000, the annual escalator payable under sub. 1-h-6 shall be extended to the allowance received by the surviving spouse of a retired fireman or policeman who retired on a duty disability allowance under this subpar. on or after January 1, 1993 and dies while receiving a duty disability retirement allowance if the member (or the surviving spouse of the member is deceased) participates in the combined fund. The annual escalator shall be payable to the surviving spouse at the same times and in the same percentages as the increases the member would have received had the member retired on a service retirement allowance on the date of his or her death. (*Subpar. a am. Ch. Ord. 554, File #85-845, Oct. 1, 1985; eff. Dec. 15, 1985. Subpar. a am. Ch. Ord. 565, File #861820, Feb. 24, 1987; eff. May 11, 1987. Subpar. a am. File #940423, July 15, 1994; eff. Sept. 28, 1994. Subpar. a am. File #991585, April 11, 2000; eff. Jan. 19, 2001. Subpar. a am. File #001071, Nov. 28, 2000; eff. Feb. 13, 2001. Subpar. a am. File #041649, April 12, 2005; eff. June 28, 2005. Subpar. a am. File #050475, Sept. 27, 2005; eff. Dec. 13, 2005. Subpar. a am. File #071497, April 9, 2008; eff. June 30, 2008. Subpar. a am. File #081272, Feb. 10, 2009; eff. Apr. 28, 2009. Subpar. a am. File #151113, Dec. 15, 2015; eff. Feb. 29, 2016.*)

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c-1-b. Case Review. In the event a member receiving a duty disability retirement allowance is later determined to be fit for service he shall be restored to service in his department and he shall no longer be entitled to receive a duty disability retirement allowance. The board may at any time request information concerning such person or investigate his status or request a medical examination of such person. The provisions of ss. 36-07-2 and 3 and 36-12 shall apply in all respects to such person entitled to receive a duty disability retirement allowance. In the event however that such fireman or policeman who is eligible to recover duty disability has a disability involving the loss of use of both eyes or the full loss of use of one eye and one limb or the full loss of the use of 2 limbs or an equivalent disability that would impair the member's (retiree's) ability to earn a livelihood and such disability is determined by majority action of the medical panel or medical council, then in such event the disabled fireman or policeman shall receive a duty disability pension of 90% of his current salary, and the board may waive the annual medical examination by the said panel or medical council of physicians; but in lieu thereof the disabled fireman or policeman annually shall submit a report from his personal physician to the board. If such panel or medical council reaches a determination unfavorable to the fireman or policeman on duty disability he may after 6 months but not later than one year request a reexamination by the medical council, or the convening of a second 3-physician panel to be constituted in the same manner and for the same purpose as the initial panel but such request shall be in writing. If an unfavorable result is reached, the fireman or policeman may seek further review but not sooner than 12 months from the last determination. This benefit shall be in lieu of any other benefits provided in this act for duty disability allowances. (Subpar. b am. Ch. Ord. 565, File #86-1820, Feb. 24, 1987; eff. May 11, 1987. Su'1bpar. b am. File #041649, April 12, 2005; eff. June 28, 2005.)

c-1-c. Recomputation. Recomputation of the amount of disability benefits shall occur once whenever there is a salary adjustment in the salary for such position. Such adjustment shall thereupon become effective at once. If the position from which the member retired under a duty disability is eliminated, then the city service commission shall determine in what manner the current annual salary shall be established for such position for purposes of determining disability payments under this section.

c-1-d. Surviving Spouse and Child Benefits Related to 90% Duty Disability Allowance. The surviving spouse of a member receiving a duty disability allowance of 90% of current salary after his or her death but only during the period prior to remarriage shall receive 75% of the amount of duty disability which the member received at the time of his or her death and such percentage shall thereafter be based upon the salary of the position of such member at the time of his or her death. The period of time during which duty disability benefits shall be paid shall in no event be less than the time provided for under similar circumstances in this act prior to this amendment. Any such fireman or policeman shall also have a right to receive child's disability benefit of amounts of \$40 a month on account of each child less than 18 years of age; provided, the total amount of child's disability benefits which shall be granted or paid to any such fireman or policeman shall not exceed 20% of the salary as aforesaid to such fireman or policeman. Such benefit or benefits shall be paid to such disabled fireman or policeman periodically according to rules concerning such benefits to be adopted by the retirement board. (Subpar. d am. Ch. Ord. 554, File #85-845, Oct. 1, 1985; eff. Dec. 15, 1985. Subpar. d am. File #071497, April 9, 2008; eff. June 30, 2008.)

c-1-e. Maximum Allowance. Except for a policeman or a fireman receiving a duty disability allowance of 90% of current salary under this section, the duty disability allowance together with outside earnings shall not exceed 100% of the current annual salary, and in the event outside earnings together with the duty disability allowance exceed 100% the duty disability allowance shall be reduced in the amount that

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such earnings together with the duty disability allowance exceed 100%, as provided in part 2 of charter ord. 416, File #73-1842, passed Oct. 8, 1974. (*Subpar. e am. Ch. Ord. 526, File #83-986, Sept. 27, 1983.*)

c-2. **Effective Date.** It is declared to be the intent of charter ord. 380, File #70-2025, passed by the common council on February 8, 1972, that persons who were on duty disability from and after January 1, 1971, but whose duty disability was terminated prior to the effective date of charter ord. 380 by returning to active employment shall be entitled to the benefits provided by charter ord. 380 for the period of time from January 1, 1971, to the time when they returned to such active employment predicated upon the computations set forth in charter ord. 380. All the conditions referred to in charter ord. 380 shall also be applicable to this charter ordinance. (*Ch. Ord. 386, File #70-2025-a May 26, 1972.*)

c-3. **Period of Eligibility.**

c-3-a. Policemen who are found to be eligible for a duty disability retirement allowance prior to November 1, 1976 and firemen who are found to be eligible for a duty disability retirement allowance prior to October 1, 1977, shall continue to receive such allowance for life during their period of eligibility.

c-3-b. Policemen who are found to be eligible for a duty disability retirement allowance on or after November 1, 1976 and firemen who are found to be eligible for a duty disability retirement allowance on or after October 1, 1977, shall continue to receive such allowance during their period of eligibility until they reach the first of the next month following age 63, at which time they shall commence to receive a service retirement allowance to be computed as provided in s. 36-04-3-a.

c-3-c. Firemen who are found to be eligible for a duty disability retirement allowance on or after March 1, 1984 and policemen who are found to be eligible for a duty disability retirement allowance based upon filing a request for retirement with the board on or after August 1, 1985, shall continue to receive such allowance during their period of eligibility until they reach the first of the next month following their minimum service retirement age as provided in sub. 1-b, at which time they shall commence to receive a service retirement allowance to be computed as provided in s. 36-04-3-a.

c-3-d. Firemen who are found to be eligible for a duty disability retirement allowance based upon filing a request for retirement with the board on or after February 22, 1988 and policemen who are not members of the Milwaukee Police Association bargaining unit and found to be eligible for a duty disability retirement allowance based upon filing a request for retirement with the board on or after January 1, 1988, shall continue to receive such allowance during their period of eligibility until they reach the first of the next month following their minimum service retirement age, as provided in sub. 1-b or their attainment of the age of 54 years and completion of 25 years of creditable service as a fireman or policeman, whichever shall come first, at which time they shall commence to receive a service retirement allowance to be computed as provided in s. 36-04-3-a.

c-3-e. Policemen found to be eligible for a duty disability retirement allowance based upon filing a request for retirement with the board on or after January 1, 1990 and firemen found to be eligible for a duty disability retirement allowance based upon filing a request for retirement with the board on or after December 17, 1989, shall continue to receive such allowance during their period of eligibility until they reach the first of the next month following their minimum service retirement age, as provided in sub. 1-b or their attainment of the age of 52 years and completion of 25 years of creditable service as a fireman or policeman, whichever shall come first, at which time they shall commence to receive a service retirement allowance to be computed as provided in s. 36-04-3-a.

c-3-f. Firemen or policemen who retire on a duty disability retirement allowance on or after October 17, 1992 shall continue to receive their allowance during their period of eligibility until they reach the first of the month next following their minimum service retirement age as provided in sub. 1-b or their attainment of age 52 and completion of 25 years of creditable service as a fireman or policeman, whichever shall come first, at which time they shall convert to a service retirement allowance if they do not irrevocably elect to continue to receive their duty disability retirement allowance as provided in this subd. The member shall make such

mortality, separation, morbidity and retirement tables as have been adopted by the board. The normal contribution shall be determined by the actuary after each valuation. (*Subd. 1 am Ch. Ord. 489, File #80-225, June 17, 1980. Subd. 1 am. File #921978, Apr. 8, 1993; eff. June 16, 1993. Par. a rc. File #991585, April 11, 2000; eff. Jan. 19, 2001. Par. a-1 am. File #991585, April 11, 2000; eff. Jan. 19, 2001.*)

a-2. Any difference between the actuarial accrued liability as defined in subd. 1, and the sum of the actuarially determined value of the assets of the retirement fund plus any unamortized bases established under this par. in prior valuations, shall be amortized over a period which will not exceed 30 years from the valuation date on which such difference is established; provided that as part of the valuation next following a fiscal year in which the city and city agency contributions are zero due to application of the 100% funded status limitation of this par. the actuary may eliminate any previously established amortization schedules and bases and shall recalculate a new "fresh-start" amortization schedule. Future payroll growth may be taken into account in the amortization process. (*Subd. 2 rc. File #942017, July 14, 1995; eff. Sept. 27, 1995. Subd. 2 rc. File #991585, April 11, 2000; eff. Jan. 19, 2001.*)

b. Firemen and Policemen's Survivorship Fund. There shall be paid annually into the firemen and policemen's survivorship fund the amount required under s. 36-05-8-d. Notwithstanding the foregoing, effective January 1, 2000 no contributions shall be made to the firemen and policemen's survivorship fund by or on behalf of participants in the combined fund. (*Par. b am. File #991585, April 11, 2000; eff. Jan. 19, 2001. Par. c rp. File # 991585, April 11, 2000; eff. Jan. 19, 2001. Par. d cr. File #942017, July 14, 1995; eff. Sept. 27, 1995.) Pars. c and d rp. File #991585, April 11, 2000; eff. Jan. 19, 2001.*)

e. On or before September 1 in each year, the board shall certify to the common council or other governing body, and city agencies, the amounts which will become due and payable during the year next following to each of the funds of the retirement system. The amount so ascertained shall be included by the common council or other governing body and city agencies in their budgets and shall be appropriated and paid to the retirement system by the city and city agencies in January of the fiscal year next following. (*Par. d rn. to e File #942017, July 14, 1995; eff. Sept. 27, 1995.*)

f. In order to meet the requirements of this act, the common council or other governing body or city agency is authorized to levy a tax annually, which tax shall be in addition to all other taxes such common council or other governing body or city agency has been authorized to levy upon all taxable property, real and personal. Such tax shall be levied and collected at the same time and in the same manner as other city or city agency taxes are levied and collected according to law. (*Par. e rn to f File #942017, July 14, 1995; eff. Sept. 27, 1995.*)

g. Such city agencies not authorized by law to levy a tax upon taxable property shall upon the direction of the board include the necessary amounts so needed in their respective budgets. (*Par. f rn. to g File #942017, July 14, 1995; eff. Sept. 27, 1995.*)

h. Combined Fund.

h-1. Beginning with the contribution due on January 31, 2014, on account of members, retired members, survivors and beneficiaries who are participants in the combined fund, the city and city agencies shall pay annually into the combined fund for the preceding year an amount equal to the product of the actuarial contribution rate applied to the sum of the covered compensation. The actuarial contribution shall be based on separately calculated rates for policemen, firemen, and general city employees and shall be applicable for a 5-year period. The actuary shall, consistent with actuarial standards of practice, set the actuarial contribution rate at a percentage sufficient to fund the entire amount of the employers' share of the normal cost, to amortize any unfunded past service liability and to maintain the solvency of the combined fund to meet benefit obligations for retired lives.

h-2. Commencing with the contribution due on January 31, 2019, the actuary shall reset the actuarial contribution rate every 5 years in conjunction with a 5-year experience review of the employees' retirement system. The actuary shall, consistent with standards of actuarial practice, base the reset rate on the current interest, mortality, separation, morbidity and retirement tables as adopted by the board.

h-3. The actuary shall submit the annual contribution amounts payable each year based on the actuarial contribution rate to the board no later than August 15. (*Par. h cr. File #991585, April 11, 2000; eff. Jan. 19, 2001. Par. h-2 am. File #091274, March 2, 2010; eff. May 18, 2010. Par. h rc File #121417, April 30, 2013; eff. July 16, 2013.*)

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7. MEMBER CONTRIBUTIONS.

Member contributions to the system shall be deposited in the member's account as follows:

a. Members who are not firemen, policemen or elected officials shall contribute or have contributed on their behalf, 5.5% of the members' earnable compensation. Subsequent to and commencing with the first pay period of 1970, the city shall contribute on behalf of a general city employe 5.5% of such member's earnable compensation. Members employed by city agencies participating in the system shall contribute 5.5% of their earnable compensation less any contribution made on their behalf as determined by the governing bodies of such agencies. Notwithstanding the foregoing, subsequent to and commencing with the first pay period following the effective date of this charter ordinance, all members who are not firemen, policemen or elected officials and were enrolled as members of the retirement system prior to January 1, 2014, shall contribute 5.5% of their earnable compensation. General city employes who enroll as members in the retirement system on or after January 1, 2014, shall contribute 4% of their earnable compensation. (*Par. a rc., Ch. Ord. 375, File #71-1754, Dec. 7, 1971. Par. a ra. to a-1, File #090613, Sept. 22, 2009; eff. Dec. 9, 2009. Par. a-1 am. File #121701, May 21, 2013; eff. Aug. 10, 2013; Par. a-1 am. File #110740, Nov. 7, 2014; eff. 1/26/2015.*) (*Par. a-2 cr, File #090613, Sept. 22, 2009; eff. Dec. 9, 2009. Par. a-2 am. File #090951 Dec. 1, 2009; eff. Feb. 16, 2010. Par. a-2 am. File #091068, Dec. 22, 2009; eff. March 10, 2010. Par. a-2 am. File #091214, Jan. 20, 2010; eff. April 5, 2010. Par. a-2 am. File #091308, March 2, 2010; eff. May 18, 2010. Par. a-2 am. File #091530, March 24, 2010; eff. June 1, 2010. Par. a-2 am. File #091609, May 25, 2010; eff. August 10, 2010. Par. a-2 am. File #100173, June 15, 2010; eff. August 25, 2010. Par. a-2 am. File #100241, July 7, 2010; eff. Sept. 22, 2010. Par. a-2 am. File #100574, Sept. 21, 2010; eff. Dec. 6, 2010. Par. a-2 am. File #101070, Jan. 19, 2011; eff. March 29, 2011. Par. a-2 am. File #101418, April 12, 2011; eff. June 28, 2011. Par. a-2 am. File #101246, July 26, 2011; eff. Oct. 11, 2011. Par. a-1 ra. File #110740, Nov. 7, 2014; eff. Jan. 26, 2015*) (*Par. a-3 cr. File #121701, May 21, 2013; eff. Aug. 10, 2013. Pars. a-2 & 3 rp. File #110740, Nov. 7, 2014; eff. Jan. 26, 2015.*)

b. Except for members of the system, who are initially employed as firemen or policemen on or after October 3, 2011, the employer shall have the obligation to contribute the percentages set forth in this section.

Members who are firemen shall have contributed for them by the employer 7% of such firemen's earnable compensation. Members who are policemen shall have contributed by the employer, commencing with the 1st pay period of 1971, 6% of such policemen's earnable compensation; policemen shall contribute 1% of their earnable compensation. Members who are policemen shall have contributed by the employer commencing with the first pay period of 1990, 7% less \$1 of such policemen's earnable compensation. Commencing in 1990, policemen, excluding sergeant of police, detective lieutenant and ranks above same, shall contribute \$1 of their longevity in rank pay, if any, payable at the close of the year. Notwithstanding the foregoing, commencing with the 1st pay period of 2016, policemen who are represented by the MPSO and were enrolled as members in the retirement system before October 3, 2011, shall contribute 7% of their earnable compensation. Members of the system who are initially employed as firemen or policemen on or after October 3, 2011, shall contribute 7% of their earnable compensation.

(*Par. b am. Ch. Ord. 556, File #85-769, Dec. 4, 1985; eff. Feb. 17, 1986. Par. b am. File #890633, July 25, 1989; eff. Oct. 14, 1989. Par. b, am. File #910901, Sept. 24, 1991; Dec. 10, 1991. Par. b am. File #110347, July 26, 2011; eff. Oct. 11, 2011. Par. b am. File #151113, Dec. 15, 2015; eff. Feb. 29, 2016.*)

c. Members who are elected officials shall contribute or have contributed on their behalf 7% of the members' earnable compensation, and in respect to such members subsequent to and commencing with the 1st pay period of 1971 the city shall contribute 7% of earnable compensation. Notwithstanding the foregoing, subsequent to and commencing with the first pay period following the effective date of this charter ordinance, elected officials who were enrolled in the retirement system prior to January 1, 2014, and whose accrual rate is 2.5% under s. 36-05-1-g, shall contribute 7% of their earnable compensation and elected officials who were enrolled as members in the retirement system prior to January 1, 2014, and whose accrual rate is 2% under s. 36-05-1-g, shall contribute 5.5% of their earnable compensation. Elected officials who enroll as members in the retirement system on or after January 1, 2014, shall contribute 4% of their earnable compensation. (*Par. c rc. Ch. Ord. 375, File #71-1754, Dec. 7, 1971. Par. c am. File #121701, May 21, 2013; eff. Aug. 10, 2013.; par. c am. File #110740, Nov. 7, 2014; eff. Jan. 26, 2015.*)

d. The board shall certify the percentage of earnable compensation of each member to be contributed for a member on each payroll. In determining the amount earnable by a member in a payroll period, the board may consider the rate of compensation payable to such member on the first day of the payroll period as continuing throughout such payroll period, and it may omit contributions for any period less than a full payroll period if an employe was not a member on the first day of the payroll period. *(Par. d rc. Ch. Ord. 375, File #71-1754, Dec. 7, 1971.)*

e. The contributions provided for herein shall be made notwithstanding that the minimum compensation provided for by law for any member shall be reduced thereby. Every member shall be deemed to consent and agree to the contributions provided for herein and shall receipt for his full salary or compensation and payment of salary or compensation less said contributions shall be a full and complete discharge and acquittance of all claims and demands whatsoever for the services rendered by such person during the period covered by such payment, except as to the benefits provided under this act. The city and city agencies shall transmit the amounts contributed and said amounts shall be paid into the retirement fund for participants in the retirement fund, or the combined fund for participants in the combined fund and shall be credited, together with regular interest thereon to the individual account of the member. Effective January 1, 2000, individual accounts, including interest credited annually thereto, for participants in the combined fund shall be transferred from the retirement fund to the combined fund. *(Par. e rc. Ch. Ord. 375, File #71-1754, Dec. 7, 1971. Par. e am File #991585, April 11, 2000; eff. Jan. 19, 2001.)*

f. In addition to the contributions credited to the member's account as hereinbefore provided, any member may deposit with the system an additional amount, such additional amount in any year not to exceed the amount of the deposit as hereinbefore provided in respect of the member. In respect of such additional contribution, an additional retirement allowance, death benefit or separation benefit shall be paid that is the actuarial equivalent of such additional accumulated contributions. Such additional amounts so deposited, improved with interest at a rate not exceeding the regular interest rate shall be returnable to the member in

cash upon application to the board, or as an additional allowance of equivalent actuarial value at the time of retirement. If such additional amounts are withdrawn at any time prior to the retirement, the member shall not thereafter be eligible to make additional contributions. *(Par. f rc. Ch. Ord. 375, File #71-1754, Dec. 7, 1971.)*

g. Any member covered by the social security act from whose compensation the city is required to make deductions in order to pay taxes or contributions, shall be required to reimburse the city for that part of the social security taxes or contributions which would ordinarily be deductible from compensation paid to such member. If he fails so to do, the board shall deduct from the member's account the amount due the city for such social security taxes or contributions paid before turning over any amounts to such member or to a beneficiary in the instance where the beneficiary would be entitled to the proceeds from such member's account. *(Par. g rc. Ch. Ord. 375, File #71-1754, Dec. 7, 1971.)*

h. If the employer shall pay a part or all of the member contribution to the fund which formerly was deducted from the member's salary or compensation then in such instance no deduction shall be made from the member's salary or compensation for that amount paid by the employer in lieu of the member's contribution, and such contribution shall be credited to the member's account. *(Par. h rc. Ch. Ord. 375, File #71-1754, Dec. 7, 1971.)*

i. The member's account shall consist of those member contributions deposited in accordance with pars. a, b, c, and f and reduced in accordance with par. g together with regular interest thereon. *(Par. i rc. Ch. Ord. 375, File #71-1754, Dec. 7, 1971.)*

j. Notwithstanding anything herein contained to the contrary, in the event the contributions required under pars. a, b, or c are not made by or on behalf of a member, or in the event contributions with or without regular interest or a portion thereof have been returned to a member or paid on his behalf to another party, such member's account shall be reduced accordingly and the benefits otherwise provided under the system shall be reduced by the actuarial equivalent of such payment or contributions not paid by or on behalf of the member. *(Par. j rc. Ch. Ord. 375, File #71-1754, Dec. 7, 1971.)*

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k. Whenever a member's account is less than \$5 upon death or separation from service, his or her membership and account in this system shall be terminated and the amount shall be credited to the retirement fund (or combined fund in the case of participants in the combined fund); however, if a valid claim for the amount is filed by the member or a person legally entitled to the sum, the same shall be refunded. *(Par. k rc. Ch. Ord. 375, File #71-1754, Dec. 7, 1971. Par. k am. File #991585, April 11, 2000; eff. Jan. 19, 2001.)*

L. In addition to any other member contributions under sub. b, effective Pay Period 1 through Pay Period 26, 1993 and December 31, 1995 through December 28, 1996 for firemen, and effective Pay Period 1, 1993 through December 30, 1995 for policemen, each fireman or policeman in active service and each fireman or policeman, other than a fireman or policeman eligible under s. 36-05-3-c-1-b, who retires on a duty disability retirement allowance on or after January 1, 1993 shall contribute 1% of the member's earnable compensation or 1% of the member's duty disability retirement allowance toward the cost of the benefit provided for under s. 36-05-1-h-6. Effective Pay Period 1, 1994 through December 30, 1995, each fireman, other than a fireman eligible under sec. 36-05-3-c-1-b, in active service and each fireman who retires on a duty disability retirement allowance on or after January 1, 1993 shall contribute 2% of the member's earnable compensation or 2% of the member's duty disability retirement allowance toward the cost of the benefit provided for under s. 36-05-1-h-6. A fireman who retires on a duty disability retirement allowance shall cease to make this contribution at the time the member makes an irrevocable election to continue duty disability or converts to normal service retirement under s. 36-05-3-c-3-f. *(Par. L cr. File #940423, July 15, 1994; eff. Sept. 28, 1994. Par. L am. File #950521, July 28, 1995; eff. Oct. 3, 1995. Par. L rc. File #950597, Sept. 27, 1995; eff. Dec. 13, 1995.)*

m. During the 8-year period immediately following their enrollment, general city employes who are enrolled as members on or after January 1, 2000 shall contribute to the combined fund a sum expressed as 1.6% of the members' pensionable earnings if they participate in the combined fund. If a member who makes contributions under this paragraph separates from service without a vested pension

or withdraws his or her accumulated contributions, amounts contributed under this paragraph shall be returned to the contributor without interest. This subsection shall not apply to general city employes including elected officials, required to contribute a member contribution under par. a or c. *(Par. m cr. File #991585, April 11, 2000; eff. January 19, 2001. Par. m am. File #090613, Sept. 22, 2009; eff. Dec. 9, 2009. Par. m am. File #090951, Dec. 1, 2009; eff. Feb. 16, 2010. Par. m am. File #091068, Dec. 22, 2009; eff. March 10, 2010. Par. m am. File #091214, Jan. 20, 2010; eff. April 5, 2010. Par. m am. File #091308, March 2, 2010; eff. May 18, 2010. Par. m am. File #091530, March 24, 2010; eff. June 1, 2010. Par. m am. File #091609, May 25, 2010; eff. August 10, 2010. Par. m am. File #100173, June 15, 2010; eff. August 25, 2010. Par. m am. File #100241, July 7, 2010; eff. Sept. 22, 2010. Par. m am. File #100574, Sept. 21, 2010; eff. Dec. 6, 2010. Par. m am. File #101070, Jan. 19, 2011; eff. March 29, 2011. Par. m am. File #101418, April 12, 2011; eff. June 28, 2011. Par. m am. File #110174, June 14, 2011; eff. Aug. 30, 2011. Par. m am. File #121701, May 21, 2013; eff. Aug. 10, 2013. Par. m am. File #110740, Nov. 7, 2014; eff. Jan. 26, 2015.)*

n. If a general city employe who enrolled as a member on or after January 1, 2000 separates from service without having contributed the full amount of the contribution required under par. m, and if the employe does not voluntarily pay the amount owed, then the board shall collect the amount as far as practicable by deducting from any benefit payment an amount sufficient to collect the amount owed over the remaining life expectancy of the member. If the benefit is to be paid in a lump sum, the amount owed shall be deducted from the lump sum. If the benefit is to be paid monthly, the monthly payments shall be actuarially reduced over the remaining life of the member to an amount that will collect the amount owed and the loss caused by late payment. *(Par. n cr. File #051397, Feb. 28, 2006; eff. May 16, 2006.)*

o. Pre-Tax Deduction. All member contributions made under pars. a, b and c, except the policemen's \$1 contribution, shall be implemented pursuant to the provisions of Internal Revenue Code Section 414(h) (2) by means of direct payment by the city or city agency to the combined fund. The city or city agency shall fund the cost of member contributions under pars. a and c and for members initially employed as firemen or policemen on or after October 3, 2011, as provided in par. b by means of a pre-tax salary deduction from the salary of employes on whose