



**City of Cincinnati Retirement System  
Benefits Committee**

**April 2, 2009 10:00 AM  
Centennial II – Meeting Room A  
AGENDA**

**Members:**

Michael Rachford – Chair  
Michael Fehn – Vice Chair  
Don Beets  
Brian Pickering  
Bryan Schmitt

**Call to Order**

**Guests**

**Approval of Minutes:**

- March 5, 2009
- March 19, 2009

**New Business:**

**Pending Business:**

- CRS Health Insurance Benefits for Eligible Retiree Family Members:
  - Updated motion questions about penalties...
- Retiree/Spouse Employer Healthcare – updated Ordinance
- Service Purchase LOA draft ordinance
- Pending List

**Disability Report**

**Adjournment**

**Next Meeting: April 30, 2009: 12:00 P.M. / City Hall Committee Room B**

## **CRS Health Insurance Benefits for Eligible Retiree Dependant Family Members**

### **Enrollment for Health Insurance by the Effective Date of Retirement**

1. If you are eligible to receive a monthly age and service or disability benefit, only the following Dependents as defined and in accordance with the Ohio Administrative Code 145-4-09, ~~Ohio Revised Code 3109.19~~, and Internal Revenue Code Section 152 (a)(1) Qualifying Child may be enrolled for health insurance purposes by effective date of retirement:
  - a. Your legal spouse: this must be a person of the opposite gender and you must have a valid marriage certificate recognized by Ohio law;
  - b. Your biological or legally adopted pre-retirement children.
2. In order for a child to be eligible for coverage the child must be under the age of 19 as of the close of the calendar year in which the taxable year of the taxpayer begins or is a student, never married and attending an accredited school on a fulltime basis for at least 7 months of the calendar year and who has not attained the age of 24 as of the close of such year.
3. Coverage shall be extended if the child is permanently and totally disabled (as per Social Security Disability Definition—42 U.S.C.416i(1) prior to the limiting age specified in paragraph 2, and maintains his/her residence within the household of the retiree. The term “disability” means the inability to engage in any substantial gainful activity by reason of any medically determinable physical or mental impairment, which can be expected to result in death or has lasted or can be expected to last for a continuous period of not less than 12 months. Evidence of the incapacity shall be required (Certificate of Disability or other proof from Social Security), and shall be subject to approval by the CRS Board.

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### **Enrollments for Health Insurance After Effective Date of Retirement**

4. You may enroll the retiree’s biological child/ren born after the effective date of retirement subject to paragraphs 2 and 3 of this document and paying 100 % of the full Premium.

- 5. A legal spouse: (this must be a person of the opposite gender and you must have a valid marriage certificate recognized by Ohio law) may be added by paying 100 % of the full cost of the Premium.
- 6. Legally adopted child/ren, stepchild/ren, and /or one minor grandchild if the minor grandchild is born to an unmarried, un-emancipated minor child of the Retiree may be added by paying 100 % of the full cost of the Premium.

**For All Child/ren, Stepchild/ren, Minor Grandchild**

- 7. You must be allowed to claim this child as a dependent on your federal tax return in accordance with 152 of the Internal Revenue Code

**Additional Items**

- 8. If you receive a monthly benefit as an optionee of a deceased retiree of the CRS, you may enroll only the biological children or legally adopted pre-retirement children of the retiree, subject to paragraphs 2 and 3 of this policy.
- 9. If you have not selected a payment option that covers dependants, CRS Medical Insurance coverage for your dependant spouse and eligible biological or legally adopted dependant child terminates upon death of Retiree.

10. It is the responsibility of the retirees, optionees, or survivors to notify the CRS, in writing, within 30 days of the date a dependent fails to meet eligibility requirements. Failure to notify CRS may result in overpaid health care claims for which you shall be responsible in addition to penalties imposed in paragraph 11.

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11. The CRS Board maintains the right to conduct compliance-related audits of dependent eligibility and to impose penalties for non-compliance. Penalties for non-compliance with the rules for health insurance eligibility may include termination of retiree's health insurance. But shall include a penalty of at least termination of health insurance for a period of the time equal to time illegally covered plus 1 year.

12. These changes Shall be Retro-active to all Beneficiaries as of the effective date of approval by City Council. After approval of changes by City Council, a notice of the changes shall be sent within 30 days to all Beneficiaries. After the notice is sent the implementation shall take place over the next 375 days so that one complete Health Plan open enrollment cycle passes, allowing those who choose to enroll post retirement dependents in another health plan.

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Rev 10-30-08, 11-06-08, 12-4-08, 01-08-09, 03-04-09, 03-05-09, 03-06-09, 3-19-09 mpf

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ORDINANCE NO. \_\_\_\_\_ - 2009

**AMENDING** Sections 203-43 and 203-44 of the Cincinnati Municipal Code, “Employees’ Retirement System”, to provide that retirees receiving health insurance benefits under the Cincinnati Retirement System, who subsequently become employed or who have employed spouses, shall be required to enroll in that other employer’s health plan if the employer offers a health plan comparable to the insurance plan provided to the employer’s full-time employees, and further providing that the Cincinnati Retirement System shall provide applicable secondary insurance during such period of time but that the retiree or spouse shall be responsible for payment of all costs related to premiums charged by the employer.

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WHEREAS, due to the long-term rising cost of health care insurance, Council deems it appropriate to require that City retirees who subsequently obtain employment or who have employed spouses, shall be required to enroll in that other employer’s health plan if the employer offers a health plan to other employees in similar positions; and

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WHEREAS, that the Cincinnati Retirement System shall coordinate benefits as secondary payer with the other employer in order to ensure that no additional health care costs are imposed on the retiree in relation to obtaining primary insurance through other employment; and

WHEREAS, such necessary cost-saving measures have been implemented by other pension systems, including Ohio’s State Teachers’ Retirement System; now, therefore,

BE IT ORDAINED by the Council of the City of Cincinnati, State of Ohio:

Section 1. That Section 203-43 of the Cincinnati Municipal Code, “Hospital,

Surgical and Medical Care Benefits”, is hereby amended as follows:

Sec. 203-43. Hospital, Surgical and Medical Care Benefits.

- (a) In addition to other benefits provided in this chapter, the health care benefits described in this Section shall be provided to the following persons:
  - (i) A Qualified Member (as defined in paragraph (c) below) who retires with 15 years of creditable service exclusive of any service credit purchased under Sections 203-7A or 203-7B of this chapter,
  - (ii) A Qualified Member (as defined in paragraph (c) below) who retires after reaching age 60 with 5 years of creditable service exclusive of any service credit purchased under Sections 203-7A or 203-7B of this chapter,

(iii) Persons receiving the benefits of a retirement optional allowance under Section 203-63 of this chapter, provided that the member satisfied the requirements of paragraph (i) or (ii) above at the time the member retired.

(iv) A surviving spouse, eligible dependent child and orphan, receiving survivor benefits as provided in Section 203-49 of this chapter.

(b) The benefits to be provided under this Section are:

(i) Hospital, surgical and medical insurance coverage of the type and to the extent as is provided for city employees by the agreement between the city and licensed insurance underwriter providing such coverage; and

(ii) Basic dental and vision insurance coverage under a policy or policies to be approved by the council and purchased and paid for by the city retirement system.

In addition, the board may provide the option to purchase supplemental dental and vision insurance coverage of the type and to the extent as is provided for city employees. The cost of such supplemental dental and vision insurance coverage, if provided, shall be assessed to each such retired member and each surviving spouse, eligible dependent child and orphan receiving survivor benefits as provided in Section 203-49 of this chapter.

When the hospital, surgical and medical benefits provided by agreement between the city and a licensed insurance underwriter are reduced for retirees, their surviving spouse, their dependents or orphans, or optionees because of their eligibility for the hospital and medical benefits under federal social security laws, the board shall pay such fees as are required by social security legislation to the social security administration, or to the individual, in accordance with the applicable federal statutes and regulations pertaining to the manner in which payment of the cost of Medicare is to be made, and in such an amount that is in accordance with Section 203-121 herein.

When a retired member is not subject to the hospital, surgical and medical insurance coverage provided for by agreement between the city and the licensed insurance underwriter providing such coverage, but is eligible for the hospital and medical benefits under federal social security laws, the board shall pay such fees as are required by social security legislation to the social security administration, or to the individual, in accordance with the applicable federal statutes and regulations pertaining to the manner in which payment of the cost of Medicare is to be made, and in such an amount that is in accordance with Section 203-121 herein.

(iii) Notwithstanding the provisions of this Section, effective January 1, 2010, a retired member who is not eligible for medicare part B is not eligible for primary coverage in the city retirement system if the retired member is employed and has access to a medical plan with prescription coverage available through the employer which is offered by the employer to employees in comparable positions or if the retired member's spouse is employed and has access to a medical plan with prescription coverage available through the spouse's employer, provided that the medical plan available through the employer of the retired member or his or her spouse is comparable to the medical plan with prescription coverage which is offered to full-time employees as defined by the employer. Upon application by a retired member, the board of the city retirement system shall determine whether a particular medical plan constitutes a comparable medical plan in relation to the plan offered by the employer to the employer's full-time employees as defined by the employer. In the absence of a determination by the board that a particular medical plan fails to meet such criteria as described above, an employer's medical plan

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shall be deemed to meet all criteria set forth herein. For purposes of this section, “employer” means a public or private entity that employs a retired member or his or her spouse.

(iv) Secondary coverage provided by the city retirement system in relation to primary coverage provided by an employer pursuant to section (b)(iii) shall apply only to those medical expenses not paid by the employer’s medical plan with prescription coverage available through the employer’s medical plan and which medical costs are covered by the health benefits provided for retirees under the city retirement system. The retiree or spouse shall be responsible for payment of all costs related to premiums charged by the employer.

(v) In relation to the primary coverage provided by an employer pursuant to section (b)(iii), the city retirement system shall require each retired member to annually file with the city retirement system a statement disclosing the availability of a medical plan with prescription coverage available through an employer of the retired member or spouse or a statement declaring the lack of availability of such a medical plan. If a retired member fails to enroll in an available medical plan as described in section (b)(iii) through his or her employer or the employer of his or her spouse, the city retirement system shall not provide primary coverage while the retired member was eligible for available employer coverage as described in section (b)(iii). Penalties for non-compliance with the rules for secondary health insurance as provided in this section may include termination of retiree’s health insurance, but shall include a penalty of at least suspension of health insurance coverage for a period of time equal to the time improperly covered by the city retirement system plus one year. ▼

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(c) For purposes of this Section, a Qualified Member is a member who was a member in service on or before January 9, 1997. The following rules shall apply for purposes of determining whether a member was a member in service on or before January 9, 1997:

(i) If the member terminates membership due to a withdrawal of accumulated contributions (as provided in Section 203-11(d)) or a transfer of service credit and accumulated contributions to a State Retirement System (as provided in Sections 203-8 and 203-7-A), the member shall not be considered to have been a member in service for any period attributable to the withdrawn or transferred contributions, irrespective of whether the member is subsequently granted credit for such period of service pursuant to Section 203-29, Section 203-8 or any similar provisions of this Retirement System.

(ii) A member shall not be considered to have been a member in service for any period of creditable service of a member that is attributable to State Retirement System Service Credit or Out of State and Federal Service Credit.

(iii) If a member ceases (or ceased) to be an employee, the member shall not be considered to have been a member in service for any period of employment that precedes the date he ceases (or ceased) to be an employee, unless the member does not withdraw all or any part of his accumulated contributions and one of the following requirements is met:

(A) The member had fifteen years of creditable service (exclusive of any creditable service that is attributable to State Retirement System Service Credit or Out of State and Federal Service Credit) at the time he previously ceased to be an employee.

(B) The member did not have fifteen years of creditable service (exclusive of any creditable service that is attributable to State Retirement System Service Credit or Out of

State and Federal Service Credit) at the time he previously ceased to be an employee, and the following requirements are met:

- (I) the member was reemployed prior to the date of this Ordinance,
- (II) the member was granted membership service for the prior period of employment pursuant to Section 203-11(c),
- (III) the member is an employee as of the date of this Ordinance, and
- (IV) the member does not cease to be an employee after the date of this Ordinance with less than fifteen years of creditable service (exclusive of any creditable service that is attributable to State Retirement System Service Credit or Out of State and Federal Service Credit).

(iv) Notwithstanding the foregoing, if a member is granted service credit for a period of military absence pursuant to Sections 203-27 or 203-27A, to the extent required by federal law, the member shall be considered to have been a member in service during the period of military absence.

(Sec. 203-19; ordained by Ord. No. 442-1960; eff. Jan 1, 1961; a. Ord. No. 473-1961, eff. Jan 1, 1962; a. Ord. No. 67-1966, eff. Mar. 18, 1966; a. Ord. No. 24-1971, eff. Jan. 27, 1971; a. Ord. No. 187-1971, eff. July 3, 1971; a. Ord. No. 334-1971, eff. Sept. 22, 1971; renumbered to C.M.C. 203-43, eff. Jan. 1, 1972; a Ord. No. 545-1983, eff. Dec. 23, 1983; a. Ord. No. 487-1988, eff. Jan. 3, 1989; a. Ord. No. 284-2000, eff. 8-2-00; a. Ord. No. 352-2001, eff. Oct. 31, 2001; Emer. Ord. No. 0020-2007, § 1, eff. Jan. 1, 2007; Emer. Ord. No. 379-2008, eff. Nov. 19, 2008)

Section 2. That existing Section 203-43 of the Cincinnati Municipal Code,

“Hospital, Surgical and Medical Care Benefits”, is hereby repealed.

Section 3. That Section 203-44 of the Cincinnati Municipal Code, “Hospital, Surgical and Medical Care Benefits For Service Commenced On and After January 9, 1997”, is hereby amended as follows:

Sec. 203-44. Hospital, Surgical and Medical Care Benefits For Service Commenced On and After January 9, 1997.

(a) In addition to other benefits provided in this chapter, the health care benefits described in this Section shall be provided to the following persons:

(i) A member who:

(A) retires under this Retirement System,

(B) has 15 years of creditable service at the time the member retired or otherwise ceased to be a member in service,

(C) is not entitled to benefits under Section 203-43.

(ii) Persons receiving the benefits of a retirement optional allowance under Section 203-63 of this chapter, provided that the member satisfied the requirements of clause (i) above at the time the member retired.

For purposes of Clause (a)(i) above, years of creditable service shall be determined without regard to any creditable service purchased under Section 203-7-A and Section 203-7-B.

Except as provided in Section 203-43, a retired member who has less than 15 full years of creditable service at the member's retirement date, regardless of age shall not be eligible for any payment of hospital, surgical, medical, dental or vision insurance coverage under this chapter. Accordingly, the provisions of Section 203-33 of this Chapter, which provide for retirement allowances after vesting, shall not entitle persons so vested to the payment of hospital, surgical, medical, dental or vision insurance coverage under the provisions of this section unless such persons are members who also qualify for such benefits under the provisions of this Section.

Each surviving spouse, eligible dependent child and orphan of a retired member receiving survivor benefits as provided in Section 203-49 of this chapter shall be entitled to the benefits set forth in Section 203-43 of this chapter, even if this section would have applied to the deceased member.

(b) The benefits to be provided under this Section are:

(i) Hospital, surgical and medical insurance coverage of the type and to the extent as is provided for city employees by the agreement between the city and licensed insurance underwriter providing such coverage to the extent and only to the extent set forth below; and

(ii) Basic dental and vision insurance coverage under a policy or policies to be approved by the council and purchased and paid for by the city retirement system, to the extent and only to the extent set forth below. In addition, the board may provide the option to purchase supplemental dental and vision insurance coverage of the type and to the extent as is provided for city employees.

In addition, the board may provide the option to purchase supplemental dental and vision insurance coverage of the type and to the extent as is provided for city employees. The cost of supplemental dental and vision insurance coverage, if provided, shall be assessed to each such retired member and shall also be assessed to persons receiving the benefits of a retirement optional allowance under Section 203-63 of this chapter.

(iii) Notwithstanding the provisions of this Section, effective January 1, 2010, a retired member who is not eligible for medicare part B is not eligible for primary coverage in the city retirement system if the retired member is employed and has access to a medical plan with prescription coverage available through the employer which is offered by the employer to employees in comparable positions or if the retired member's spouse is employed and has access to a medical plan with prescription coverage available through the spouse's employer, provided that the medical plan available through the employer of the retired member or his or her spouse is comparable to the medical plan with prescription coverage which is offered to full-time employees as defined by the employer. Upon application by a retired member, the board of the city retirement system shall determine whether a particular medical plan constitutes a comparable medical plan offered by the employer to the employer's full-time employees as defined by the employer. In the absence of a determination by the board that a particular medical plan fails to meet such criteria as described above, an employer's medical plan shall be deemed to meet all criteria set forth herein. For purposes of this section, "employer" means a public or private entity that employs a retired member or his or her spouse.

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(iv) Secondary coverage provided by the city retirement system in relation to primary coverage provided by an employer pursuant to section (b)(iii) shall apply only to those medical expenses not paid by the employer's medical plan with prescription coverage available through the employer's medical plan and which medical costs are covered by the health benefits provided for retirees under the city retirement system. **The retiree or spouse shall be responsible for payment of all costs related to premiums charged by the employer.**

(v) In relation to the primary coverage provided by an employer pursuant to section (b)(iii), the city retirement system shall require each retired member to annually file with the city retirement system a statement disclosing the availability of a medical plan with prescription coverage available through an employer of the retired member or spouse or a statement declaring the lack of availability of such a medical plan. If a retired member fails to enroll in an available medical plan as described in section (b)(iii) through his or her employer or the employer of his or her spouse, the city retirement system shall not provide primary coverage while the retired member was eligible for available employer coverage as described in section (b)(iii). **Penalties for non-compliance with the rules for secondary health insurance as provided in this section may include termination of retiree's health insurance, but shall include a penalty of at least suspension of health insurance for a period of time equal to the time improperly covered by the city retirement system plus one year.** ▼

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(c) Except for supplemental dental and vision insurance coverage, the percentage of cost, or premiums, to be paid by the city retirement system on behalf of the retired member or other persons entitled to benefits under this Section shall be based on a formula consisting of the sum of (i) the number of the member's full years of membership service, and (ii) the member's age at the earlier of his retirement date or the date that he ceased to be a member in service, with each such full year of membership service and each such year of age at retirement date counting as one point each. Years of age at retirement shall mean years of age at the birthday immediately preceding the earlier of his retirement date or the date that he ceased to be a member in service. The number of full years of membership service and the years of age at retirement date shall be added together and shall result in the payment of hospital, surgical and medical insurance coverage in the following percentage amounts:

100% of full cost or full premiums for 90 points

75% of full cost or full premiums for 80 to 89 points

50% of full cost or full premiums for 70 to 79 points

25% of full cost or full premiums for 60 to 69 points

25% of employee portion of cost or employee portion of premiums if less than 60 points

For the purpose of determining the points of a member under this subsection (c), years of membership service shall include purchased prior service credit purchased under the provisions of Sections 203-7, 203-7-A, 203-7-B, 203-8, 203-23, 203-27, 203-27A, 203-28, and 203-29 of this chapter, No other purchased prior service credit shall be eligible for inclusion in the calculation of points under the provisions of this subsection (c)

(d) If a member leaves the city service prior to retirement and is entitled to a deferred retirement allowance upon reaching age 60, if such member is entitled to benefits under this Section, no benefits shall be provided to the member until the member reaches age 65

or the Medicare eligibility age in effect on such member's 65th birthday, if such Medicare eligibility age is greater than 65 years at that time.

(e) When the hospital, surgical and medical benefits provided by agreement between the city and a licensed insurance underwriter are reduced for retirees, the retiree's widow, widower, dependents or orphans, or optionees because of their eligibility for the hospital and medical benefits under federal social security laws, the board shall pay such fees, in such proportion as set forth in this section for such retirees as to whom this section applies, as are required by social security legislation to the social security administration or to the individual, in accordance with the applicable federal statutes and regulations pertaining to the manner in which payment of the cost of Medicare is to be made.

When a retired member is not subject to the hospital, surgical and medical insurance coverage provided for by agreement between the city and the licensed insurance underwriter providing such coverage, but is eligible for the hospital and medical benefits under federal social security laws, the board shall pay such fees as are required by social security legislation, in such proportion as set forth in this section for such retirees as to whom this section applies, to the social security administration or to the individual in accordance with the applicable federal statutes and regulations pertaining to the manner in which payment of the cost of Medicare is to be made, and in such an amount that is in accordance with Section 203-121 herein.

(Ord. No. 1-1997, eff. Jan. 8, 1997; a. Ord. No. 284-2000; eff. 8-2-00; a. Ord. No. 352-2001, eff. Oct. 31, 2001; Emer. Ord. No. 0020-2007, § 2, eff. Jan. 1, 2007; Emer. Ord. No. 379-2008, eff. Nov. 19, 2008)

Section 4. That Section 203-44 of the Cincinnati Municipal Code, "Hospital, Surgical and Medical Care Benefits For Service Commenced On and After January 9, 1997", is hereby repealed.

Section 5. That this ordinance shall go into effect on and after the earliest period allowed by law.

Passed: \_\_\_\_\_, 2009

\_\_\_\_\_  
Mayor

Attest: \_\_\_\_\_  
Clerk

## ORDINANCE

Establishing the ability for employees of the City of Cincinnati who are members of the Employees' Retirement System of the City of Cincinnati to purchase service credit in the system for up to one year due to an unpaid authorized leave of absence.

WHEREAS, the City of Cincinnati Employee's Retirement System ("Retirement System") is a qualified governmental retirement system under Section 401(a) of the Internal Revenue Code;

WHEREAS, the City of Cincinnati desires to provide members of the Retirement System the opportunity to purchase service credit in the Retirement System for up to one year due to an unpaid authorized leave of absence, as permitted in other State of Ohio public retirement plans;

BE IT ORDAINED by Council of the City of Cincinnati, state of Ohio:

Section 1. That, on and after the effective date of this ordinance, a member of the Retirement System shall be permitted to obtain creditable service under this Retirement System if (i) the member has "Eligible Leave of Absence Service" (as defined below), and (ii) the member satisfies all of the requirements of subsection (2) below. The cost for such creditable service and the purposes for which it shall be used under this Retirement System are described in subsections (3)-(7).

Section 2. A member meets the requirements of this subsection if all of the following requirements are met:

- (i) The member is an employee, as defined in Section 203-1-E, Chapter 203, of the Municipal Code, after the effective date of this section.

(ii) The member shall have been a member for at least 18 consecutive months at the time that the member either makes payment or begins making payments for the creditable service.

(iii) The member is an employee at the time of the payment for the creditable service.

Section 3. In order to become entitled to additional creditable service under this section, the member shall deposit in the Retirement System an amount equal to 100 percent of the amount determined by the actuary chosen by the Retirement System, to be necessary to fund the additional service retirement allowance and all other benefits that shall be payable under the Retirement System on account of the member's purchase of creditable service under this section. Payment by the member may be made in any combination of the following methods:

(i) After-tax payroll deduction by the member.

(ii) A trustee-to-trustee transfer from a 403(b) plan or an eligible governmental deferred compensation 457(b) plan.

(iii) The member making a rollover contribution (including a direct rollover) to the Retirement System from an "Eligible Retirement Plan", as defined in Section 203-117, Chapter 203, of the Municipal Code.

(iv) Any other direct payment in cash to the Retirement System.

For this purpose, a rollover contribution shall be a contribution to this Retirement System that, in accordance with IRC Sections 402(c), 403(a)(4), 403(b)(8), 408(d)(3) or 457(e)(16) and procedures established by the Board, a member makes by delivering, or causing to be delivered to the Retirement System, assets in cash which constitute such rollover contribution.

Any employee desiring to exercise the option to purchase creditable service under this Section shall make application to the Board, which application shall be accompanied by a non-

refundable \$250 application fee for the cost of the actuarial study required to determine the cost. If the employee purchases creditable service, the \$250 fee shall be applied toward the cost of such purchase.

At the time of application, the member shall provide a letter from their employing agency stating that (1) the member was on an authorized leave of absence, (2) the inclusive dates of the leave of absence, and (3) the rate of pay and monthly gross earnings at the time of the leave, in a form and manner acceptable to the Board.

Section 4. The minimum number of years of creditable service required under the provisions of Section 203-44, Chapter 203 of the Municipal Code for hospital, surgical and medical care benefits shall not be supplied by the purchase of creditable service under the provisions of this Section; however, creditable service purchased under the provisions of this Section shall be applied to years of city service in excess of the minimum of 15 years of service in order to determine the percentage of premiums to be paid by the Retirement System on behalf of a retired member. A purchase of creditable service under this Section shall not affect any other City of Cincinnati benefits, including, but not limited to, vacation accruals or longevity. The service purchased under this Section shall count for purposes of vesting in the Retirement System.

Section 5. The amount of creditable service purchased under this section shall not exceed one year. The minimum amount of creditable service purchased must be at least 160 work hours.

Section 6. For purposes of this Section "Eligible Leave of Absence Service" shall include non-contributing, unpaid time off due to an authorized leave of absence from the City of Cincinnati for any reason, except for leaves due to corrective action from the disciplinary

process, for which the employee would have earned service credit if no leave of absence had occurred, and provided the member worked at least one year after returning from the leave.

Section 7. At the time that "Leave of Absence Service Credit" is purchased under this Section, the member shall certify to the Board, on a form furnished by the Board, that the Leave of Absence Service will not be used in the calculation of any retirement benefit currently being paid or payable in the future to the member under any other retirement program except social security. In accordance with Section 203-133, Chapter 203 of the Municipal Code, the Board shall otherwise have full authority to administer the terms of this Section. All decisions of the Board made in regard to the administration of this Section shall be final, including without limitation (i) determinations of the Board in regard to the question of whether or not information supplied by a member provides proper verification of "Eligible Leave of Absence Service," and (ii) determinations of whether a leave of absence constitutes "Eligible Leave of Absence Service."

Section 8. Section 203-7-B(c)(ii), Chapter 203 of the Municipal Code, is amended by repealing the current language and replacing it with the following:

- (ii) A trustee-to-trustee transfer from a 403(b) plan or an eligible governmental deferred compensation 457(b) plan.