

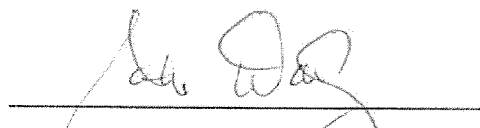
AGREEMENT BETWEEN THE COUNTY OF ORANGE
AND THE ALLIANCE OF ORANGE COUNTY WORKERS

The County of Orange and the Alliance of Orange County Workers agree as follows regarding general member retirement contributions:

1. The adoption of the 2.7%@55 benefit formula in Section 31676.19 of the Government Code resulted in increased costs;
2. In reaching an agreement to implement the 2.7%@55 benefit formula it was the parties' intention that the entire increased cost of this benefit was to be borne by employees, not the County;
3. The parties desire that the increased cost of this benefit be equitably distributed among all employees in a county general member retirement plan, regardless of which retirement formula the employee is in and regardless of whether the employee is considered a "new member" or "new employee" within the meaning of the Public Employees' Pension Reform Act of 2013;
4. Therefore, all employees, including "new members" and "new employees" within the meaning of PEPRRA, are required to make the reverse pick up contributions described in Article XXI, Section 1 (D) (2) – (6) of the parties' Memorandum of Understanding. For "new members" and "new employees" such contributions are in addition to any contributions otherwise required by the PEPRRA (eg., payment of at least 50% of the normal costs).✓

Once adopted by the Board of Supervisors, this Agreement shall become effective as of January 1, 2013 and shall be incorporated into the parties' Memorandum of Understanding as soon as practicable.

Dated: 12-28-12



For County of Orange

Wanda S. France
APPROVED AS TO FORM



For Alliance of Orange County Workers

Del Farley 12-17-12