

## COUNTY LOCAL LAWS

(2) allow the Chief Administrative Officer to treat a member employed by a participating agency who was not covered by social security as a member of the optional plan;

(3) ensure that member contributions to purchase service and contributions made upon transfer from one group to another are not treated as picked-up contributions;

(4) include references to picked-up contributions in appropriate sections and give the Chief Administrative Officer the option of obtaining a private letter ruling for the pick-up plan;

(5) clarify that member contributions refunded to an optional-plan participant who elects to participate in the integrated plan are limited to contributions, plus credited interest, the member made before July 1, 1989;

(6) provide credit for a member's voluntary or involuntary military service of up to 5 years;

(7) allow only a vested member to purchase credited service for membership in the retirement system of the federal government, a municipality, or state at any time;

(8) [[permit]] allow a member to use transferred service credit from public retirement plans in the State to qualify for vesting and ensure that benefits based on transferred service are limited in accordance with State law;

(9) preclude purchase of credited service for membership in a defined contribution plan;

(10) clarify that the maximum annual benefit is determined by using the definition of compensation in Internal Revenue Code Section 415(c)(3) and related regulations;

(11) clarify that Section 415(b)(5) of the Internal Revenue Code determines the reduction in the maximum annual benefit for fewer than 10 years of service;

(12) incorporate by reference any amendment to Section 415 of the Internal Revenue Code that affects the determination of the maximum annual benefit for participants in governmental plans;

(13) provide that a member may be eligible for non-service connected disability retirement, even if the member is eligible for normal retirement;

(14) require the Chief Administrative Officer to direct the Board of Investment Trustees to pay operating expenses from retirement system assets;

(15) allow distributions to persons other than members or beneficiaries, under a qualified domestic relations order;

(16) clarify the actions that the Chief Administrative Officer must take when a participating agency withdraws from the Employees' Retirement System; and