



## EMPLOYEES' RETIREMENT SYSTEM

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### Summary Description of Material Modifications

#### **Park Police Plans C and D**

The following are significant updates to the M-NCPPC Employees Retirement System (ERS) Plan. The information provided in this Summary Description of Material Modification (SMM) amends the information presented to you in the Summary Plan Description (SPD) dated December 2021. Please review the changes and keep a copy of this SMM for your records.

❖ **Contributions - Employee – SPD page 9**

Revision: Effective for pay periods beginning April 1, 2023 or after, each participant shall contribute 9.5% of Base Pay for each pay period.

❖ **Components of Formula – Credited Service – Sick Leave - SPD page 9**

Addition:  
There may be some exceptions that apply to certain park police officers.

❖ **Frequently Asked Questions – SPD page 23**

**Q.** How does accumulated sick leave affect my benefit?

**A.** You can receive additional credited service for your earned, but unused sick leave. For every 22 days of sick leave you have at retirement, you receive one month of additional credited service. A remainder of at least 15 days or more qualifies you for an additional month. You may use a maximum of 14 months to qualify for early or normal retirement. (There may be some exceptions that apply to certain park police officers.) However, this credit cannot be used to meet the minimum retirement eligibility requirements for age.