

ANAHEIM MUNICIPAL EMPLOYEES ASSOCIATION – GENERAL AND CLERICAL EMPLOYEES

| Program Elements | AMEA General & Clerical Employees Hired prior to January 1, 1996 | AMEA General & Clerical Employees Hired on or after January 1, 1996 |
|--|--|--|
| | Plan Number: ICMA – 800153 | Plan Number: ICMA - 800152 |
| Participation | Mandatory (2/19/2010) | Mandatory |
| Employer Contribution | N/A | One-time lump sum employer contribution of \$3,000 the first pay cycle following hire and; 1% of gross bi-weekly pay. |
| Mandatory Salary Contribution | 1% of gross bi-weekly pay. | 3% of gross bi-weekly pay. |
| Vesting | Employee is vested upon enrollment in the plan. | 5 year cliff vesting for City contribution. Immediate vesting for employee contributions. |
| Definition of Retirement | Approved retirement from the City of Anaheim and CalPERS. | Approved retirement from the City of Anaheim and CalPERS. |
| Access to City Sponsored Medical Plans | Yes. Requires a minimum of 10 years continuous full-time Anaheim service on the date of retirement. | Yes. Requires a minimum of 10 years continuous full-time Anaheim service on the date of retirement. |
| Eligible Dependents | Any individual who is a dependent of a Participant within the meaning of Code Sections 105(b) and 152. | Any individual who is a dependent of a Participant within the meaning of Code Section 105(b) and 152. |
| Eligibility for Benefits | Separation from the City, or at Retirement from the City of Anaheim. | Separation from the City, or at Retirement from the City of Anaheim. |
| Eligible Benefits | As generally allowed under IRC Section 213 with exceptions as provided in the City's RHS Plan. | As generally allowed under IRC Section 213 with exceptions as provided in the City's RHS Plan. |
| Account Fees | Annual account maintenance fee. | Annual account maintenance fee. |
| Death Benefits | Account Transfer – Surviving Covered Spouse and Covered Dependents (as defined by IRC). | Account Transfer – Surviving Covered Spouse and Covered Dependents (as defined by IRC). |

This document is not all inclusive and is only a summary of the general plan. In the case of any conflict between the terms of the Plan document and of this or any other summary of the Plan, or any statement concerning the Plan made by any person, the terms of the Plan document will be the final authority.

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I understand that the City of Anaheim's Retirement Health Savings Plan has not been approved by the IRS, but is based upon opinion of outside counsel.

Participant's Name: _____ Date: _____
(Print Name)

Participant's Signature: _____

ANAHEIM POLICE ASSOCIATION: (Chief of Police, Deputy Chief of Police, Police Captain and Police Lieutenant are covered under the "Management" Plan)

| | <i>Voluntary Group</i> | <i>Mandatory Group</i> |
|--|--|--|
| Program Elements | Anaheim Police Association Employees hired <u>prior to</u> July 6, 2001 | Anaheim Police Association Employees hired <u>on or after</u> July 6, 2001 |
| | Plan Numbers: ICMA - 800257 CLOSED TO CONTRIBUTIONS JANUARY 1, 2010 | Plan Numbers: ICMA - 800256 |
| Participation | N/A | Mandatory |
| Employer Contribution | N/A | One-time lump sum employer contribution of \$3,000 the first pay cycle following hire. |
| Mandatory Salary Contribution | N/A | 3.0% of gross bi-weekly pay. |
| Vesting | N/A | 5 year cliff vesting for City contribution. Immediate vesting for employee contributions |
| Definition of Retirement | Approved retirement from the City of Anaheim and CalPERS. | Approved retirement from the City of Anaheim and CalPERS. |
| Access to City Sponsored Medical Plans | Yes. Requires a minimum of 10 years continuous full-time Anaheim service on the date of retirement. | Yes. Requires a minimum of 10 years continuous full-time Anaheim service on the date of retirement. |
| Eligible Dependents | Any individual who is a dependent of a Participant within the meaning of Code Sections 105(b) and 152. | Any individual who is a dependent of a Participant within the meaning of Code Sections 105(b) and 152. |
| Eligibility for Benefits | Separation from the City, or at Retirement from the City of Anaheim. | Separation from the City, or at Retirement from the City of Anaheim. |
| Eligible Benefits | As generally allowed under IRC Section 213 with exceptions as provided in the City's RHS Plan. | As generally allowed under IRC Section 213 with exceptions as provided in the City's RHS Plan. |
| Account Fees | Annual account maintenance fee. | Annual account maintenance fee. |
| Death Benefits | Account Transfer – Surviving Covered Spouse and Covered Dependents (as defined by IRC). | Account Transfer – Surviving Covered Spouse and Covered Dependents (as defined by IRC). |

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(Print Name)

Participant's Signature: _____

ANAHEIM FIREFIGHTERS ASSOCIATION: (Fire Chief, Fire Division Chief, Fire Battalion Chief and Deputy Fire Marshal are covered under the "Management" Plan)

| | <i>Voluntary Group</i> | <i>Mandatory Group</i> |
|--|--|--|
| Program Elements | Anaheim Firefighters Association Employees hired <u>prior to</u> November 9, 2001 | Anaheim Firefighters Association Employees hired <u>on or after</u> November 9, 2001 |
| | | Plan Numbers: ICMA 800217 |
| Participation | No Plan adopted | Mandatory |
| Employer Contribution | N/A | One-time lump sum employer contribution of \$3,000 the first pay cycle following hire. |
| Mandatory Salary Contribution | N/A | Equivalent to 3% of the top step of Firefighter IV base earnings. |
| Vesting | N/A | 5 year cliff vesting for City contribution. Immediate vesting for employee contributions |
| Definition of Retirement | N/A | Approved retirement from the City of Anaheim and CalPERS |
| Access to City Sponsored Medical Plans | N/A | Yes. Requires a minimum of 10 years continuous full-time Anaheim service on the date of retirement. |
| Eligible Dependents | N/A | Any individual who is a dependent of a Participant within the meaning of Code Sections 105(b) and 152. |
| Eligibility for Benefits | N/A | Separation from the City, or at Retirement from the City of Anaheim. |
| Eligible Benefits | N/A | As generally allowed under IRC Section 213 with exceptions as provided in the City's RHS Plan. |
| Account Fees | N/A | Annual account maintenance fee. |
| Death Benefits | N/A | Account Transfer – Surviving Covered Spouse and Covered Dependents (as defined by IRC). |

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(Print Name)

Participant's Signature: _____

INTERNATIONAL BROTHERHOOD OF ELECTRICAL WORKERS – LOCAL 47

| | |
|--|---|
| Program Elements | IBEW Employees |
| | Plan Number: ICMA - 801405 - CLOSED TO CONTRIBUTIONS JANUARY 1, 2010 |
| Participation | N/A |
| Employer Contribution | N/A |
| Mandatory Salary Contribution | N/A |
| Vesting | N/A |
| Definition of Retirement | Approved retirement from the City of Anaheim and CalPERS. |
| Access to City Sponsored Medical Plans | Yes. Requires a minimum of 10 years continuous full-time Anaheim service on the date of retirement. Yes. Requires a minimum of 10 years continuous full-time Anaheim service on the date of retirement. |
| Eligible Dependents | Any individual who is a dependent of a Participant within the meaning of Code Sections 105(b) and 152. |
| Eligibility for Benefits | Separation from the City, or at Retirement from the City of Anaheim. |
| Eligible Benefits | As generally allowed under IRC Section 213 with exceptions as provided in the City's RHS Plan. |
| Account Fees | Annual account maintenance fee. |
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 (Print Name)

Participant's Signature: _____

(Management includes Executive, Administrative, Middle Management, Professional and Supervisory and Confidential employees. Police and Fire Safety Management fall under the provisions of the "Management" Plan).

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| Program Elements | <i>Mandatory Group: January 1, 2008 All Management Employees</i> |
| | Plan Numbers: ICMA - 800219 |
| Participation | Mandatory |
| Employer Contribution | 1% of gross biweekly compensation. |
| Mandatory Salary Contribution | 1% of gross biweekly compensation. |
| Vesting | Employee is vested upon enrollment in the plan. |
| Definition of Retirement | Approved retirement from the City of Anaheim and CalPERS. |
| Access to City Sponsored Medical Plans | Yes. Requires a minimum of 5 years continuous full-time Anaheim service on the date of retirement. |
| Eligible Dependents | Any individual who is a dependent of a Participant within the meaning of Code Sections 105(b) and 152. |
| Eligibility for Benefits | Separation from the City, or at Retirement from the City of Anaheim. |
| Eligible Benefits | Premiums, including, but not limited to, Medical insurance premiums, Medicare Part B insurance premiums, Medicare Part D insurance premiums, Medicare Supplemental insurance premiums, Prescription Drug insurance premiums, COBRA insurance premiums, Dental insurance premiums, Vision insurance premiums, and Qualified Long-Term Care insurance premiums, permitted under Section 213(d) of the Code, as amended. |
| Account Fees | Annual account maintenance fee. |
| Death Benefits | Account Transfer – Surviving Covered Spouse and Covered Dependents (as defined by IRC). |

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