

**City of Wyandotte
Economic Vitality Incentive Program - Employee Compensation**

Employee Group	Membership Information (As of 04/30/2012)					Economic Vitality Incentive Program Standards			
	Defined Benefit (DB)	Defined Contribution (DC)	Total	Contract Expiration	Social Security?	New hires who are eligible for retirement plans are placed on retirement plans that cap annual employer contributions at 10% of base salary for employees who are eligible for social security benefits. For employees who are not eligible for social security benefits, the annual employer contribution is capped at 16.2% of base salary.	For defined benefit pension plans, a maximum multiplier of 1.5% for all employees who are eligible for social security benefits, except, where postemployment health care is not provided, the maximum multiplier shall be 2.25%. For all employees who are not eligible for social security benefits, a maximum multiplier of 2.25%, except, where postemployment health care is not provided, the maximum multiplier shall be 3.0%.	For defined benefit pension plans, final average compensation (FAC) for all employees is calculated using a minimum of 3 years of compensation and shall not include more than a total of 240 hours of paid leave. Overtime hours shall not be used in computing the final average compensation for an employee.	Health care premium costs for new hires shall include a minimum employee share of 20%; or, an employer's share of the local health care plan costs shall be cost competitive with the new state preferred provider organization health plan, on a per employee basis.
Non-Union (City)	19	26	45	N/A	Yes	As of October 1, 1999, all new hires are participants in a defined contribution plan with a maximum annual employer contribution of 10.0% of base salary with a required employee contribution of 5.0% of base salary.	Employees eligible for a defined pension benefit currently have a 1.4% multiplier with Social Security coverage and postemployment healthcare.	Final average compensation is calculated using three (3) years of compensation. Overtime is included in FAC. Paid leave is limited to increasing FAC by no more than twenty-five percent (25.0%). The City intends to eliminate overtime and limit paid leave included in FAC to 240 hours in the future.	The City implemented the 80/20 option of PA 152 of 2011.
Non-Union (Utility)	22	8	30	N/A	Yes	As of February 1, 2009, all new hires are participants in a defined contribution plan with a maximum annual employer contribution of 10.0% of base salary with a required employee contribution of 5.0% of base salary.	Employees eligible for a defined pension benefit currently have a 1.7% multiplier (Exempt) and 1.65% multiplier (Non-Exempt) with Social Security coverage and postemployment healthcare.	Final average compensation is calculated using three (3) years of compensation. Overtime is included in FAC. There is no limit on Paid leave included in FAC. The City intends to eliminate overtime and limit paid leave included in the FAC to 240 hours at the expiration of the current collective bargaining agreement.	The City implemented the 80/20 option of PA 152 of 2011.
Wyandotte Police Patrol Officers Association (POAM)	7	16	23	Expired	No	As of February 1, 1999, all new hires are participants in a defined contribution plan with a maximum annual employer contribution of 10.0% of base salary with a required employee contribution of 5.0% of base salary.	Employees eligible for a pension benefit currently have a 2.5% multiplier without Social Security coverage. This benefit is reduced to 1.0% after twenty-five (25) years of service. Of the seven (7) employees remaining in this system, the average seniority is 20.5 years of service.	Final average compensation is calculated using three (3) years of compensation. Overtime is included in FAC. Paid leave is limited to increasing FAC by no more than twenty-five percent (25.0%). The City intends to eliminate overtime and limit paid leave included in FAC to 240 hours prior to the adoption of a new collective bargaining agreement.	The City implemented the 80/20 option of PA 152 of 2011.
Wyandotte Police Command Officers Association (COAM)	10	1	11	9/30/2012	No	As of February 1, 1999, all new hires are participants in a defined contribution plan with a maximum annual employer contribution of 10.0% of base salary with a required employee contribution of 5.0% of base salary.	Employees eligible for a pension benefit currently have a 2.5% multiplier without Social Security coverage. This benefit is reduced to 1.0% after twenty-five (25) years of service. Of the ten (10) employees remaining in this system, four (4) members are currently at the 1.0% factor. The average seniority for the remaining six (6) employees is 21.0 years of service.	Final average compensation is calculated using three (3) years of compensation. Overtime is included in FAC. Paid leave is limited to increasing FAC by no more than twenty-five percent (25.0%). The City intends to eliminate overtime and limit paid leave included in FAC to 240 hours at the expiration of the current collective bargaining agreement.	The City intends to implement the 80/20 option of PA 152 of 2011 at the expiration of the current collective bargaining agreement.
Wyandotte Police and Fire Dispatchers (POAM)	1	5	6	1/31/2014	Yes	As of July 1, 2001, all new hires are participants in a defined contribution plan with a maximum annual employer contribution of 10.0% of base salary with a required employee contribution of 5.0% of base salary.	Employees eligible for a defined pension benefit currently have a 1.4% multiplier with Social Security coverage and postemployment healthcare.	Final average compensation is calculated using three (3) years of compensation. Overtime is included in FAC. Paid leave is limited to increasing FAC by no more than twenty-five percent (25.0%). The City intends to eliminate overtime and limit paid leave included in the FAC to 240 hours at the expiration of the current collective bargaining agreement.	The City intends to implement the 80/20 option of PA 152 of 2011 at the expiration of the current collective bargaining agreement.
International Association of Firefighters Local 356	11	14	25	12/31/2015	No	As of October 1, 2000, all new hires are participants in a defined contribution plan with a maximum annual employer contribution of 10.0% of base salary with a required employee contribution of 5.0% of base salary.	Employees eligible for a pension benefit currently have a 2.5% multiplier without Social Security coverage. This benefit is reduced to 1.0% after twenty-five (25) years of service. Of the eleven (11) employees remaining in this system, the average seniority is 18.50 years of service.	Final average compensation is calculated using three (3) years of compensation. Overtime is NOT included in FAC. Paid leave is limited to increasing Final Average Compensation by no more than twenty-five percent (25.0%). The City intends to eliminate overtime and limit paid leave included in FAC to 240 hours at the expiration of the current collective bargaining agreement.	The City implemented the 80/20 option of PA 152 of 2011.
AFSCME Council 25 AFL-CIO Local 894 (Public Service)	8	2	10	1/31/2013	Yes	As of March 31, 2000, all new hires are participants in a defined contribution plan with a maximum annual employer contribution of 10.0% of base salary with a required employee contribution of 5.0% of base salary.	Employees eligible for a defined pension benefit currently have a 1.4% multiplier with Social Security coverage and postemployment healthcare.	Final average compensation is calculated using three (3) years of compensation. Overtime is included in FAC. Paid leave is limited to increasing FAC by no more than twenty-five percent (25.0%). The City intends to eliminate overtime and limit paid leave included in the FAC to 240 hours at the expiration of the current collective bargaining agreement.	The City intends to implement the 80/20 option of PA 152 of 2011 at the expiration of the current collective bargaining agreement.
IBEW AFL-CIO Local #17 (Utility)	37	36	73	9/30/2013	Yes	As of October 1, 2006, all new hires are participants in a defined contribution plan with a maximum annual employer contribution of 10.0% of base salary with a required employee contribution of 5.0% of base salary.	Employees eligible for a defined pension benefit currently have a 1.7% multiplier with Social Security coverage and postemployment healthcare.	Final average compensation is calculated using three (3) years of compensation. Overtime is included in FAC. There is no limit on Paid leave included in FAC. The City intends to eliminate overtime and limit paid leave included in the FAC to 240 hours at the expiration of the current collective bargaining agreement.	The City intends to implement the 80/20 option of PA 152 of 2011 at the expiration of the current collective bargaining agreement.

Green - City compensation limits currently within EVIP compensation limits.

Red - City intends to implement changes to bring policies within EVIP limits at expiration of current contract (subject to collective bargaining).

Blue - compliance with EVIP standards are in effect and will occur with the passage of time