

City of Philadelphia Public Employees Retirement System

NOTICE TO: All Present Employees Who Are Eligible To Participate Under The City of Philadelphia Public Employees Retirement System (“Eligible Employees”) and All Employees Whose Principal Place of Employment is the Same as an Eligible Employee’s Principal Place of Employment

An application is to be made to the Internal Revenue Service for an advance determination on the qualification of the following employee defined benefit plan.

NAME OF PLAN: City of Philadelphia Public Employees Retirement System

NAME AND ADDRESS OF APPLICANT: City of Philadelphia
One Parkway Building
1515 Arch Street
Philadelphia, PA 19103

NAME AND ADDRESS OF PLAN ADMINISTRATOR: City of Philadelphia
One Parkway Building
1515 Arch Street
Philadelphia, PA 19103

PLAN NUMBER: 001

APPLICANT I.D. #: 23-6003047

The application will be filed on January 30, 2009 for an advance determination as to whether the Plan meets the requirements of Section 401(a) of the Internal Revenue Code of 1986, as amended. The application will be filed with:

EP Determinations
Internal Revenue Service
P.O. Box 192
Covington, KY 41012-0192

The Internal Revenue Service has previously issued a determination letter with respect to the qualification of this Plan.

Employees eligible to participate in the Plan are:

Employees first hired before January 8, 1987. All employees who were hired, rehired or first elected before January 8, 1987, shall be members of Plan D*, Plan J or Plan X of the Retirement System, except to the extent that they are afforded other options under the Plan or are Police or Fire employees hired between January 8, 1987 and June 30, 1998. Of these employees: (a) all municipal employees are members of Plan J which covers members of the Municipal Division Old (except (i) an employee appointed to a part-time or (ii) nonsalaried position with a board or commission and who was not a

compensated member of such board or commission on May 18, 1978); (b) all police employees are members of Plan D which covers members of the Police Division Old; and (c) all fire employees are members of Plan X which covers members of the Fire Division Old.

Employees first hired on or after January 8, 1987. All employees who are hired, rehired, or first elected on or after January 8, 1987, shall be members of Plan A, Plan B, Plan L, or Plan Y of the Retirement System, except to the extent that they are afforded other options under the Plan or are Police or Fire employees hired between January 8, 1987 and June 30, 1998, or are municipal employees first hired between January 8, 1987 and October 1, 1992. Of these employees: (a) all Municipal Employees are members of Plan Y which covers members of the Municipal Division New as soon as they are employed by the City (except (i) all employees appointed to part-time or nonsalaried positions on boards and commissions of the City on or after January 8, 1987 or (ii) all temporary employees hired for six (6) months or less); (b) all Police Employees are members of Plan B which covers members of the Police Division New as soon as they are employed by the City; (c) all Fire Employees are members of Plan A of the Fire Division New as soon as they are employed by the City; (d) all elected officials are members of Plan L of the Elected Official Division as soon as they take office.

Police and Fire Employees first hired between January 8, 1987 and June 30, 1988. All Police Employees first hired between January 8, 1987 and June 30, 1988 are members of Plan D, which covers members of the Police Division Old. All Fire Employees first hired between January 8, 1987 and June 30, 1988 are members of Plan X, which covers members of the Fire Division Old.

Municipal employees first hired between January 8, 1987 and October 1, 1992. A municipal employee first hired between January 8, 1987 and October 1, 1992 and represented by AFSCME District Council 47 Local 2186 or Local 2187 or AFSCME District Council 33 is a member of Plan J, which covers members of the Municipal Division Old, provided that such employee contribute to the Retirement System an amount equal to the difference between the contribution that the employee has previously made to the Retirement System, and what the employee contribution would have been under Plan J during the term of the employee's employment.

RIGHTS OF INTERESTED PARTIES

You have the right to submit to EP Determinations, at the above address, either individually or jointly with other interested parties, your comments as to whether this Plan meets the qualification requirements of the Internal Revenue Code.

COMMENTS TO THE INTERNAL REVENUE SERVICE

Comments submitted by you to EP Determinations must be in writing and received by them by March 16, 2009.

Detailed instructions regarding requirements for notification of interested parties may be found in Sections 17 and 18 of Revenue Procedure 2008-6. Additional information concerning this application (including, where applicable, an updated copy of the Plan and related trust; the application for determination; any additional documents dealing with the application that have been submitted to the IRS; and copies of Section 17 of Revenue Procedure 2008-6) are available at the office of the Plan administrator during regular office hours for inspection and copying. (There is a nominal charge for copying/and or mailing.)

* Plans: The several plans of benefits that form part of the City of Philadelphia Public Employees Retirement System are designated and assigned to the foregoing divisions thereof as follows:

Plan A includes all current and former uniformed employees of the fire fighting forces of the Fire Department of the City appointed on or after July 1, 1988. Plan A is a plan within the Fire Division New.

Plan B includes all current and former uniformed officers and investigatory employees of the Police Department and the District Attorney's Office of the City appointed on or after July 1, 1988. Plan B is a plan within the Police Division New.

Plan D includes all current and former employees of the City who on the effective date of this Title are members, or who upon reemployment are entitled to be members, of Police-Fire Coverage Plan 50, established by an ordinance of City Council approved December 1, 1966 (Bill No. 2163), who are full-time uniformed or investigatory employees of the Police Department or the District Attorney's Office, except those who are members of the Municipal Division Old. Plan D is a plan within the Police Division Old.

Plan J includes all current and former employees of the City who on the effective date of this Title are members, or who upon reemployment are entitled to be members, of Municipal Revised Coverage Plan 60, established by an ordinance of City Council approved April 27, 1967 (Bill No. 2318), who are not included in the Police Division Old or in the Fire Division Old, and in addition:

- (a) all employees represented by AFSCME District Council 47 Local 2186 who were hired by the City between January 8, 1987 and October 1, 1992, and who contribute to the Retirement System, an amount equal to the difference between the contribution that the employee has previously made to the Retirement System, and what the employee contribution would have been under Plan J during the term of the employee's employment; and
- (b) all employees represented by AFSCME District Council 47 Local 2187 who were hired by the City between January 8, 1987 and October 1, 1992; and
- (c) all employees represented by AFSCME District Council 33 who were hired by the City between January 8, 1987 and October 1, 1992.

Plan J is a plan within the Municipal Division Old.

Plan L includes all current and former officials elected in any general, municipal or special election who take office on or after January 8, 1987. Plan L is a plan within the Elected Official Division.

Plan X includes all current and former employees of the City who on the effective date of this Title are members, or who upon reemployment are entitled to be members of Police-Fire Coverage Plan 50, established by an ordinance of City Council approved December 1, 1966 (Bill No. 2163), who are full-time uniformed employees of the fire fighting forces of the Fire Department of the City except those who are members of the Municipal Division Old. Plan X is a plan within the Fire Division Old.

Plan Y includes all current and former municipal employees of the City (that is, those who are not members of Plan A, Plan B, or Plan J as defined in this Section), who are appointed on or after January 8, 1987. Plan Y is a plan within Municipal Division New.