



# **WICHITA POLICE & FIRE RETIREMENT SYSTEM PLAN C-79**

*A benefits guide booklet*

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# WICHITA POLICE & FIRE RETIREMENT SYSTEM PLAN C-79

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**INTRODUCTION**

The purpose of the Police & Fire Retirement System is to establish an orderly means whereby commissioned personnel employed by the City of Wichita, who have attained retirement eligibility, or who have become disabled, may retire from active service; and to enable commissioned employees to accumulate reserves for themselves and their dependents to provide for old age, disability, death, and termination of employment.

This publication has been prepared to explain the benefits and other provisions of the Police & Fire Retirement System (P&F) – Plan C-79. In the interest of simplicity, certain generalizations have been made. In specific situations, the current Charter Ordinance governing the P&F System and the rules adopted by the Board of Trustees will control. The information contained in this booklet pertains ONLY to the provisions of Plan C-79 of the P&F System. Plan C-79 applies to all commissioned

employees hired or rehired on or after January 1, 1979.

## MANAGEMENT OF THE POLICE & FIRE RETIREMENT SYSTEM

A 16-member Board of Trustees administers the Police & Fire Retirement System (Plans A, B, and C-79).

### Trustees:

1. City Manager or the City Manager's designee;
2. Chief of the Police Department;
3. Chief of the Fire Department;
4. Seven (7) members appointed by the City Council (who need not be City employees);
5. Three (3) Fire Officers, each having at least five (5) years of service, and elected by P&F participants employed in the Fire Department or the Wichita Airport; and
6. Three (3) Police Officers, each having at least five (5) years of service and elected by P&F participants employed in the Police Department.

### Ex-officio, non-voting members:

1. Pension Manager, Executive Secretary;
2. City Treasurer, Custodian of the Fund;
3. City Controller; and
4. Dept. of Law staff member, Legal Advisor.

### Joint Investment Committee:

An 11-member committee, consisting of Presidents of the Wichita Employees' Retirement Board and the Police & Fire Retirement Board, two (2) elected members from each Board, two (2) City Council appointees from each Board, and the City Manager's designee, is responsible for development and implementation of the Strategic Plan and Investment Policies for the Wichita Retirement Systems' Fund comprised of assets of the Wichita Employees' and Police & Fire Retirement Systems.

The P&F Board and Joint Investment Committee employ the following professional services in their efforts to ensure sound management of

the System and Fund investments:

1. Asset managers to invest and reinvest monies from the Fund, and who operate under what is commonly known as the “prudent man rule” in that they are expected to manage the Fund in the same manner they would manage their own affairs, and in conjunction with the Investment Guidelines set forth in the provisions of the Retirement Ordinance;
2. An investment consultant who monitors and evaluates the investment performance of the asset managers; and advises the Board on matters dealing with asset allocation, alternative investments, and long-range investment planning;
3. A consulting actuary who serves in the capacity of “technical advisor” to the Board in all matters relating to the Retirement Plan, provides an annual valuation of the liabilities and reserves, provides an annual determination of the contributions needed to meet the requirements for payment of annuities and benefits, and certifies the results of this valuation to the Board;
4. Such other consultants and/or advisors as may be necessary to conduct the business of the Board.

## PLAN C-79 MEMBERSHIP AND PROVISIONS

Benefits apply to commissioned employees retiring on or after January 1, 2000, unless otherwise stated.

### Eligibility

P&F System Plan C-79 membership covers all full-time commissioned Police and Fire Officers employed by the City of Wichita on or after January 1, 1979, and Safety Officers at the Wichita Airport transferred to the P&F System or employed after June 29, 1996.

Employees excluded from Plan C-79 membership:

1. Civilian employees;
2. Seasonal, temporary, limited, or part-time employees;
3. Employee permanently appointed to position of Chief of Police whose employment offer provided the option of membership in the International City Management Association Retirement Corporation (ICMA-RC) unless an election was made to select membership in the

P&F System.

### Vesting

“Vesting” is the earned right of the employee to retirement benefits, subject to requirements set forth in the Ordinance. Under P&F Plan C-79, employees are vested upon completion of ten (10) years of service<sup>1</sup>, not necessarily consecutive. Being vested is a guarantee of the employee’s right to receive a monthly retirement benefit during his or her lifetime upon termination from City service; provided, the employee has not received a refund of contributions and that the age requirements set forth in the provisions of the Ordinance have been met.

Plan C-79 members who terminate their service with the City of Wichita after becoming vested but before reaching age fifty (50), may leave their contributions in the Retirement Fund and apply for their retirement benefit upon attainment of eligibility for benefits. Deferred pensioners with less than twenty (20) years of actual service do not qualify for survivor benefits and must attain the age of fifty-five (55) to retire.

### Contribution

Beginning January 1, 1981, all eligible members of Plan C-79 contributed eight percent (8%) of compensation to the P&F System (includes base rate of pay, longevity pay, educational pay, EMT pay, MICT pay, acting pay, Kelly days, court appearance pay, bomb tech pay, flight pay, standby pay, and shift differential and excludes overtime pay, clothing allowance or other similar expenses). Effective August 1, 1999, the employee’s contribution decreased by one percent (1%) for a total contribution of seven percent (7%) of compensation.

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<sup>1</sup> The Police and Fire Retirement System calculates years of service by using service credits. A service credit is earned each bi-weekly pay period. Twenty-six service credits equals one year of service. Therefore, 10 years of service equals 260 service credits.

## PLAN C-79 RETIREMENT BENEFITS

### Service Retirement Based on Age & Length of Service

#### Eligibility

A Plan C-79 member is eligible for normal retirement upon attaining age fifty (50) and completing twenty (20) years (520 service credits) of actual service with the City, or after completing thirty (30) years (780 service credits) of total service regardless of age.

There is NO mandatory retirement age under the P&F System.

#### Service

Actual service plus accumulated unused sick leave service equals total service. Accumulated sick leave provides service credit at the same rate as actual service, two and one-half percent (2.5%) per year. Unused sick leave credit may not be used to meet the 20-year (520 service credits) service requirement.

#### Retirement Benefit and calculation

2.5% per year of service, not to exceed 75%:  
 (Number of years of service) X (2.5%) X (FAS)

#### Final Average Salary (FAS)

The three (3) consecutive years, 78 consecutive pay periods, having the highest salary within the last ten (10) years of service.

Sam A. Firefighter is 52 years old and has 20 years of actual service plus 1 year of unused sick leave credit for a total of 21 years.

Earned Service:	20 years
Sick Leave Service:	<u>1 year</u>
Total Service:	21 years
@ 2.5%/year:	52.5000%
FAS:	\$3,325.00
Monthly Benefit:	\$1,745.63

Figure 1

Sara G. Officer is 54 years old and has 32 years of actual service plus 1 year of unused sick leave credit for a total of 33 years.

Earned Service:	32 years
Sick Leave Service:	<u>1 year</u>
Total Service:	33 years
@ 2.5%/year:	82.5000%
FAS:	\$3,325.00
Monthly Benefit*:	\$2,493.75

\* 75% is the maximum benefit allowed

Figure 2

## POST-RETIREMENT ADJUSTMENT

All participants receive a post-retirement adjustment (PRA) following thirty-six (36) months of retirement. The PRA increase is equal to two percent (2%) of their base retirement benefit. Every year thereafter, the retirement benefit increases by an amount equal to the original PRA amount, two percent (2%) of base retirement benefit (not compounded).

Joe Retiree earned a base retirement benefit of \$1,800.00 per month with an effective retirement date of June 15, 2011. On June 1, 2014 and each year thereafter, Joe's monthly benefit will increase by his PRA amount of \$36.00 (2% of \$1,800). Future monthly retirement benefits are computed as follows:

Beginning June 1, 2014..... $\$1,800.00 + 36.00 = \$1,836.00$   
 Beginning June 1, 2015..... $\$1,836.00 + 36.00 = \$1,872.00$   
 Beginning June 1, 2016..... $\$1,872.00 + 36.00 = \$1,908.00$

Figure 3

## OPTIONAL RETIREMENT ANNUITIES

An employee may elect a reduced retirement benefit and thereby provide an increased benefit for a surviving spouse or, if unmarried, a retirement benefit for a specified beneficiary. For example, the employee may wish to provide a benefit greater than the fifty percent

(50%) surviving spouse benefit, or the ten percent (10%) or twenty percent (20%) dependent child benefit. The amount payable to a beneficiary under this section shall not be more than the reduced retirement allowance payable to the retired employee.

The amount of reduction to the member's benefit is based on approximate equivalent factors established by the actuary.

## DEATH OF AN ACTIVE EMPLOYEE

### Service-Connected Death

Death benefits are available for all service-connected deaths (regardless of age or length of service) or occupational disease-connected deaths (with at least five (5) years of actual service, or within three (3) years of commencement of disease and the cessation of salary, whichever is later).

Death of an employee with no surviving spouse or minor child(ren) at the date of death; the designated beneficiary(ies) shall receive:

A refund of the deceased employee's contributions to the Retirement System plus interest.

Death of an employee with a surviving spouse and/or minor child(ren) at the date of death; survivor's benefits are:

1. Surviving spouse shall receive a lifetime benefit equal to fifty percent (50%) of the member's rate of salary at the date of death;
2. Each surviving minor child shall receive a benefit equal to ten percent (10%) of the member's rate of salary at the date of death. Minor child(ren) shall continue to receive the benefit until they are eighteen (18) years old, married, or deceased;
3. Total payments to the surviving spouse and minor child(ren) shall not exceed seventy-five percent (75%) of the member's rate of salary at the date of death; the annuity to the surviving spouse will be reduced in the event reductions are necessary.

Death of an employee with no surviving spouse, but with surviving minor child(ren) at the date of death; minor child(ren)s' benefits are:

1. Each surviving minor child shall receive a benefit equal to twenty percent (20%) of the member's rate of salary at the date of death;
2. Minor child(ren) shall continue to receive the benefit until they are eighteen (18) years old, married, or deceased;
3. Total payments to the minor child(ren) shall not exceed sixty percent (60%) of the member's rate of salary at the date of death; payments to the children will be pro-rated in the event reductions are necessary.

### Non-Service Connected Death

Death benefits are available for beneficiaries of active employees with three (3) or more years of service who are currently receiving salary or are on an approved leave of absence extending no longer than twelve (12) continuous months prior to the date of death.

Death of an employee with no surviving spouse or minor child(ren) at the date of death; the designated beneficiary(ies) shall receive:

A refund of the deceased employee's contributions to the Retirement System plus interest.

Death of an employee with a surviving spouse and/or minor child(ren) at the date of death; survivor's benefits are:

1. Surviving spouse shall receive a lifetime benefit equal to thirty-five percent (35%) of the member's final average salary plus one percent (1%) for each year of service above three (3) years, to a maximum of fifty percent (50%);
2. Each surviving minor child shall receive a benefit equal to ten percent (10%) of the member's final average salary at the date of death. Minor child(ren) shall continue to receive the benefit until they are eighteen (18) years old, married, or deceased;
3. Total payments to the surviving spouse and minor child(ren) shall not exceed sixty-six and two-thirds percent (66 2/3%) of the member's final average salary at the date of death; payments to the surviving spouse shall be reduced in the event a reduction is necessary.

Death of an employee with no surviving spouse but with surviving minor child(ren) at the date of death, benefits are:

1. Minor child(ren) shall receive a benefit equal to fifteen percent (15%) of the member's final average salary at the date of death;
2. Minor child(ren) shall continue to receive the benefit until they are eighteen (18) years old, married, or deceased;
3. Total payments to the minor child(ren) shall not exceed fifty percent (50%) of the member's final average salary at the date of death; payments to the children will be pro-rated in the event reductions are necessary.

## DEATH OF A RETIRED EMPLOYEE

Death of a retired employee (twenty (20) or more years actual service) with no surviving spouse or minor child(ren) at the date of death, the designated beneficiary(ies) shall receive a:

1. Partial final payment from 1st day of month through date of death; and
2. Refund of any remaining balance of retiree's contributions to the Retirement System, plus five percent (5%) interest; and
3. Funeral allowance of seven hundred fifty dollars (\$750).

Death of a retired employee (twenty (20) or more years actual service) with a surviving spouse and/or minor child(ren) at the date of death; survivor's benefits are:

1. Upon proof of marriage to retired employee for twelve (12) months prior to death, surviving spouse shall receive a lifetime benefit equal to thirty-five percent (35%) of the member's final average salary plus one percent (1%) for each year of service above three (3) years, to a maximum of fifty percent (50%);
2. Each surviving minor child shall receive a benefit equal to ten percent (10%) of the member's final average salary at the date of death. Minor child(ren) shall continue to receive the benefit until they are eighteen (18) years old, married, or deceased;
3. Total payments to the surviving spouse and minor child(ren) shall not exceed sixty-six and two-thirds percent (66 2/3%) of the member's final average salary at the date of death; payments to the surviving spouse shall be reduced in the event a reduction is necessary.

Death of a retired employee (twenty (20) or more years actual service) with no surviving spouse, but with surviving minor child(ren) at the date of death, benefits are:

1. Minor child(ren) shall receive a benefit equal to fifteen percent (15%) of the member's final average salary at the date of death;
2. Minor child(ren) shall continue to receive the benefit until they are eighteen (18) years old, married, or deceased.

Total payments to the minor child(ren) shall not exceed fifty percent (50%) of the member's final average salary at the date of death; payments to the children will be pro-rated in the event reductions are necessary.

There are NO survivor benefits for retirees with less than twenty (20) years of actual service.

## NOMINATION OF BENEFICIARY

At the time of employment, all employees are required to complete the retirement membership record form, designating a specific beneficiary or beneficiaries. IT IS OF THE UTMOST IMPORTANCE that all employees keep their designated beneficiary nomination current. If you need to change your beneficiary due to death, change in marital status, or for any other reason, you should contact the Human Resources Department, 2nd Floor, City Hall, to make this change.

## DISABILITY RETIREMENT BENEFITS

Disability is defined as the total inability to perform permanently the duties of the position held by the member at date of disability due to a physical or mental incapacity resulting from external force or violence or disease.

### Service-Connected (S/C) Disability

Any member who becomes injured or disabled while engaged in the performance of duties, and as a result is found to have permanent physical or mental disabilities, shall be eligible for retirement

(irrespective of age or length of service). The disability benefit shall be seventy-five percent (75%) of the member’s final salary (base, longevity, shift and education pay).

The retirement allowance for members incurring an occupational disease due to service-connected causes shall be fifty percent (50%) of final salary.

Based on supporting medical evidence, Allen Doe was granted a S/C disability retirement, monthly benefit computed as follows:

$$75\% \times \$4,000 \text{ (final salary)} = \$3,000 \text{ per month disability benefit.}$$

Figure 4

**Non-Service Connected (N/S/C) Disability**

Any member under the age of fifty-five (55), having at least seven (7) years of service, and who becomes permanently and totally disabled due to any cause other than service-connected disability, shall be entitled to a disability benefit equal to thirty percent (30%) of the member’s final average salary plus one percent (1%) for each year of service above seven (7) years. The maximum benefit shall be fifty percent (50%) of the member’s final average salary.

Based on supporting medical evidence, Sue Smith (44 yrs. old with 10 years’ service) was granted a N/S/C disability retirement, monthly benefit computed as follows:

Earned % of FAS (30% + 3%)	33%
FAS:	<u>\$3,950.00</u>
Total Monthly Benefit	\$1,303.50

Figure 5

To obtain a disability retirement, the employee must file an application and provide, at a minimum, five (5) years of medical information at the expense of the employee. The determination of physical or mental disability shall be made upon the basis of at least two (2) physician’s statements, one which must be a specialist in the area of disability. The retirement benefit may be made retroactive to the date when salary or wages of the disabled employee ceased.

Once a disability retirement is approved by the P&F Board, periodic medical examinations may be required during the period of disability until attainment of age fifty-five (55). The frequency and scope of examinations are to be governed by individual circumstances and specific conditions as determined by the Board. The Board shall pay the expense of such required examinations.

The Board may terminate a disability retirement upon evidence that the member is no longer disabled for service.

An employee who believes they may be eligible for disability retirement should contact the Pension Management Office, 268-4544, to obtain an application and information regarding required documentation of the disability claim.

## CHANGE OR TERMINATION OF RETIREMENT BENEFITS

### Disability retiree with outside employment

A disability retiree employed for compensation other than by the City shall have the monthly disability benefit reduced to an amount which, when added to income from gainful occupation, does not exceed the rate of salary currently being paid for the position classification (i.e. salary range and step) similar to that held by the member at commencement of disability retirement.

While under the age of fifty-five (55), disability retirees are required to annually submit to the Pension Management Office an authenticated copy of their Federal Income Tax Return (accompanied by related W-2 and 1099 Forms), reflecting any income from gainful employment for the preceding 12-month period. Any disability benefit adjustment shall be based on such statement of income.

Re-computation of benefits for service-connected disability retirees

Upon reaching age fifty-five (55), service-connected disability retirees shall have their retirement benefit re-computed in the same manner as it would have been had the employee remained in the same position and step as when the disability began. Service credit shall be granted during the period which retiree received the service-connected disability benefit.

**BACKWARD DEFERRED RETIREMENT OPTION PLAN (DROP)**

The Back DROP is available to Plan C-79 members who:

1. Are eligible to retire on or after January 1, 2001;
2. Elect a backward DROP retirement date, and;
3. Are eligible to receive a service retirement benefit as of the backward DROP retirement date.

How the DROP works:

1. Employee elects to participate in the backward DROP for a specified period of one (1) to sixty (60) months;
2. DROP period is the time between the backward DROP retirement date and the date the employee terminates service;
3. Employee's effective retirement date is the backward DROP retirement date;
4. Retirement benefit is calculated for the day prior to the backward DROP retirement date;
5. Employee's monthly retirement benefits (for the DROP period) plus applicable post retirement adjustments and five percent (5%) annual interest is payable upon the employee's termination from service;
6. The retiree receives a lump sum distribution of their DROP account and will begin to receive their monthly retirement benefit on the month following termination of service.

The election to participate in the DROP must be made prior to termination of service and submitted to Pension Management. At that time, an irrevocable election of the length of time in the DROP, one (1) to sixty (60) months, must be made.

With an election for the backward DROP, the employee's retirement benefit is calculated as of the day prior to the DROP retirement date. Accumulated sick leave as of the date of election of the DROP may be used to increase service at the effective DROP date, but shall not be used to meet minimum age requirements.

Application for withdrawal of the DROP account balance must be made within ninety (90) days of termination of service. Payment will be made according to direction of the retiree (lump sum payment, direct rollover, or combination of the two).

## TERMINATION OF EMPLOYMENT

Any employee leaving service before becoming eligible for retirement must, upon written request, withdraw all contributions made to the Retirement System by contacting the Pension Management Office. An employee who has signed the "Application for Retirement Refund" form and received his final payroll check will receive a refund check approximately two (2) to three (3) weeks following the date the last payroll check was issued. Refunds are for the employee's total contributions plus five percent (5%) interest on the January 1, 2000 balance, plus five percent (5%) annual interest compounded monthly on the balance after January 1, 2000.

Employees transferring from permanent, full-time employment status to part-time, limited, seasonal status, or to a full-time civilian position covered by the Wichita Employees' Retirement System, are not eligible for a refund of their retirement contributions until they terminate employment.

If the employee returns to permanent, full-time status, the employee will be reinstated as a member under Plan C-79.

## DEFERRED PENSION

Vested members of Plan C-79 who leave City service may defer their pension benefit by electing to leave their contributions in the

Retirement System until they are eligible for a retirement benefit; age fifty-five (55) with less than twenty (20) years of actual service, and age fifty (50) with twenty (20) or more years of actual service. This election must be made in writing to the Pension Management Office. In the event a vested member elects to defer their pension until retirement age, the amount of their earned pension benefit shall be indexed annually by the National Average Earnings Index as determined by Social Security up to a maximum of five and one-half percent (5.5%). The employee may later elect to withdraw their contributions; however, interest will not accrue beyond the date of termination.

## RE-EMPLOYMENT

1. All commissioned employees re-entering service on or after January 1, 1979, shall be members of Plan C-79.
2. In the event an employee left service and received a refund of contributions, upon re-entry into service, the employee may regain credit for prior service at any time by paying into the Retirement Fund the amount of the refund plus seven percent (7%) annual interest, compounded monthly, from the date of refund to the date of reimbursement. Partial service credit may be re-purchased by paying a percentage of the refund corresponding with the portion of service to be repurchased, plus seven percent (7%) annual interest, compounded monthly, to the date of reimbursement.
3. In the event a member changes employment to another department but remains an eligible P&F member, the change is handled as a transfer with no break in service. If such transfer requires the employee to become a Police or Fire recruit, retirement deductions shall cease and no service credit shall accrue until the employee is appointed to Police, Fire, or Airport Safety Officer.
4. Members who return to service from an approved Military Leave of Absence will be treated as not having incurred a break in service by reason of the uniformed service as long as the required employee and employer contributions are made to the Retirement System for the period of the absence without pay (consistent with the benefit provisions of the Uniformed Services Employment and Re-employment Rights Act [USERRA]).
5. Any retired employee (other than those who may have been elected to the office of City Council), who is receiving a retirement benefit and who

re-enters City service, shall have retirement benefits immediately suspended, and no payments shall be made during the entire period of such re-employment. However, re-employed retirees will continue to accrue benefits during re-employment. Upon termination of such service as a commissioned officer, payment of the retirement benefit, will resume at the recalculated rate.

## PROCESSING YOUR RETIREMENT

Once you have made your decision to retire (or are seriously contemplating the possibility in the near future) you should contact the Pension Management Office, 268-4544, for a request form at least forty-five (45) days prior to retirement. When you file the application for retirement, you will need to furnish the following documents:

1. A copy of your birth certificate;
2. A copy of your spouse's birth certificate;
3. A copy of each minor child's birth certificate;
4. A copy of the marriage certificate with current legal spouse;
5. A divorce record for each prior marriage entered by you and/or your present legal spouse; and
6. A copy of you and your spouse's social security card.

At the time you file an application for retirement, you will be informed as to your eligibility for City of Wichita group health insurance benefits.

## ASSIGNMENT OF BENEFITS QUALIFIED DOMESTIC RELATIONS ORDERS (QDRO)

Except as otherwise provided by law and prior to distribution to you, your interest under the Plan cannot be sold, assigned, or transferred and is not subject to any debts or claims against you. However, QDROs arising from a divorce or similar proceeding are accepted and may reduce your received pension benefits.

## DEFERRED COMPENSATION PLAN

The Deferred Compensation Plan is a tax-deferred savings program available to active employees. This is an IRC §457(b) plan that allows contributions to grow tax-free until funds are withdrawn when employment is terminated, usually at retirement. The investment of individual accounts is participant-directed utilizing a diversified line-up of investment options. The Internal Revenue Code governs the annual contribution limits. For more information call 268-4551 or visit [www.wichita457.com](http://www.wichita457.com).

## SOCIAL SECURITY BENEFITS

If you have questions regarding your benefits under the Social Security Program, you may contact that office at 8533 E. 32nd St. North, Wichita, KS 67226, 1-800-772-1213.

## DISCLAIMER

The information contained in this booklet is intended only as a summary description of the provisions of the Police & Fire Retirement System Plan C-79. The actual provisions as set forth in the current Charter Ordinance of the City Code will govern the rights of all System members, their spouses, and minor children. No statement in this booklet is considered a legally binding interpretation, enlargement, or amendment to the provisions contained in retirement ordinances of the City Code. Those provisions control all rights to benefits provided for you and your qualified beneficiaries.

If you have questions in regard to your retirement plan with the City of Wichita and how it pertains specifically to you, call Pension Management, 268-4544, for further information.

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## Department of Finance

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