



**Milwaukee County Employees' Retirement System (ERS)
May 6, 2026, Appeals and Rules Committee Meeting
MINUTES**

Call to Order

Committee Chair Adam Abelson called the Appeals and Rules Committee meeting to order at 10:01 a.m. on Wednesday, May 6, 2026. The meeting was held virtually.

Committee Members Present:

Adam Abelson
Mark Grady
Montrell Hobbs

Others Present:

Erika Bronikowski, Retirement Plan Services
Attorney Jessica Culotti, Reinhart Boerner Van Deuren s.c.
Attorney Judd Taback, Office of Corporation Counsel
Attorney Jennifer Pickett, Office of Corporation Counsel

Other Pension Board Members Present:

Anthony Johnson

1. Topic: Chairperson's Report

Chair Abelson welcomed everyone to the meeting and noted he did not have anything else to add for this meeting's Chairperson's report.

2. Topic: Meeting Minutes – March 11, 2026

A motion to approve by Trustee Grady, seconded by Chair Abelson, was made to approve the March 11, 2026 Appeals and Rules Committee Meeting minutes. The motion passed unanimously by voice vote.

3. Topic: Appeal Hearings

Discussion of items 3a occurred in open session. The Committee did not enter closed session.

a) M. Thao (S. Thao Benefit)

Chair Abelson confirmed that a letter was sent to the appellant but that no response was received and no one called into the meeting. He asked whether any Trustees had questions for Ms. Bronikowski regarding the appeal.

Trustee Grady explained that the member elected payment in the form of option six at retirement and that the election cannot be changed. He added that the benefit was paid according to that election.

The Committee unanimously voted to recommend the Pension Board deny Ms. Thao's appeal. Motion by Trustee Grady, seconded by Chair Abelson.

A written recommendation as approved by Chair Abelson will follow and be provided to Ms. Thao and the Pension Board.

4. Topic: Annuitant Rehires – Status of Legal Memorandum

Ms. Bronikowski explained that this item was discussed at the April 22, 2026, Pension Board meeting and there was a request to add this item to an upcoming meeting agenda. She noted that the memorandum will be ready for the May Pension Board Meeting.

5. Topic: OBRA Rule 104 Regarding Calculation of Service Credit

Ms. Bronikowski explained that one document was circulated for this item and that this item is a Rule amendment request. Milwaukee County enrolled as an employer under the Wisconsin Retirement System (WRS) last year in accordance with 2023 WI Act 12. WRS eligibility rules provide that individuals who are expected to work at least one year and will work at least 1200 hours a year are enrolled in the WRS upon hire. For individuals not expected to meet those criteria, they are not enrolled in WRS upon hire, however, if they reach 1200 hours, then they are enrolled in WRS. She added that the first group of individuals hired in 2025 as seasonal employees are reaching 1200 hours and making their way into the WRS from OBRA.

She continued, noting that in the OBRA plan, a full year of service is granted every year that someone works; however, there is a carve out for years where the individual moved from the OBRA plan to being covered by Social Security. In that case, a partial year is granted. As these seasonal OBRA eligible employees reach 1200 hours, they are enrolled in the WRS and become covered by Social Security.

Ms. Bronikowski stated that her team needs a way to determine how much OBRA service to grant in years where individuals are in both OBRA and WRS. The way Retirement Plan Services has handled this issue in the past for the Employees' Retirement System (ERS) is by starting with one OBRA service credit and subtracting service earned in the ERS that year.

She added that her team considered this approach for the WRS, but it will be administratively burdensome and slow down the payment process to coordinate with the WRS. In fact, one type of OBRA benefit is required to be paid in January, and administratively, it may not be feasible to receive the service credit amounts from WRS in order to apply the offset to OBRA service in January.

In order to ensure service is prorated correctly for individuals who go from OBRA to WRS, Ms. Bronikowski proposed a method for calculating this prorated service that does not require input from the WRS. The proposed amendment to Pension Board OBRA Rule 104 clarifies how service will be prorated. The request is to use a fraction where the numerator is the number of OBRA hours worked and the denominator is 2080. She added that this is the same methodology used for ERS part-time employees.

Trustee Grady asked for the WRS service calculation methodology, so there is assurance that more than one service credit is not granted in a year between the two systems.

Ms. Bronikowski stated she'll reach out to the WRS to collect that in advance of the May Pension Board Meeting.

Trustee Grady made a motion to recommend adoption of the amendments to Rule 104. The motion was seconded by Chair Abelson and passed unanimously.

6. Topic: Education on the ERS's Legislative Framework (Broad Legislative Landscape)

Ms. Bronikowski explained that this educational topic was an item on the Board's Strategic Agenda for 2026 and is a new educational topic proposed for the Board. At its March meeting, the Committee asked to proceed with education on the Broad legislative landscape, including Internal Revenue Code, Wisconsin State Law, and Milwaukee County Ordinance. That educational session would be followed up by a session on the Plan's Authority and Governance Structure and would include Plan Sponsor responsibilities, the Board's fiduciary responsibilities, and administrator responsibilities.

Attorney Culotti provided an overview of the key rules governing governmental retirement plans, explaining what qualifies as a government plan and how these plans differ from private-sector arrangements. She outlined the distinction between defined benefit plans, which promise a specific retirement benefit using a formula, and defined contribution plans, where benefits depend on contributions and investment earnings, like Milwaukee County's 457(b) plan. She noted that governmental plans, such as the ERS, fall under the Internal Revenue Code (IRC) but are generally exempt from ERISA, meaning state laws apply instead. She reviewed tax-qualification requirements, including written plan documents, definite benefit formulas, trust requirements, operational compliance, permanency, the exclusive benefit rule, vesting standards, contribution limits, and Required Minimum Distribution requirements. She also highlighted provisions that do not apply to governmental plans, such as nondiscrimination testing, joint and survivor annuity mandates, anti-cutback rules, and Pension Benefit Guarantee Corporation requirements. Finally, she addressed common IRS compliance issues, including plan document and operational failures, and explained correction options available under EPCRS, noting the expanded self-correction opportunities under SECURE and SECURE 2.0.

3. Topic: Adjournment

The meeting adjourned at 11:01 am.



Erika Bronikowski
Director of Retirement Plan Services and Secretary to the Milwaukee County Pension Board
Minutes Approved at the Meeting on July 29, 2026