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(B) the amount by which the Member's monthly benefit from the Qualified Plan or plans approved by the Members has been reduced due to the limitations of Section 415 of the Code.

(2) In the case of the death of an Excess Benefit Participant whose Spouse or Child is entitled to preretirement or postretirement death benefits under a Qualified Plan, the Excess Benefit Participant's surviving Spouse or Child is entitled to a monthly benefit under the Excess Benefit Plan equal to the benefit determined in accordance with the Qualified Plans without regard to the limitations under Subsection 9.01(c) of this Article or Section 415 of the Code, less the Maximum Benefit.

(3) A retirement benefit payable under this Excess Benefit Plan shall be paid in the form and at the time it would have been paid under the applicable Qualified Plan except for the limitations under Section 415 of the Code, provided, however, if a Member is required pursuant to Subsection 9.01(c) of this Article to receive a portion of his benefit from his Deferred Retirement Option Plan Account, an amount equal to any portion of the Deferred Retirement Option Account that may not be distributed from such Account pursuant to Subsection 9.01(c) of this Article shall be distributed from this Plan, as soon as administratively feasible after such amount can be determined. Under no circumstances may any Member be able to defer or accelerate any distribution under this Excess Benefit Plan.

(c) (1) This plan shall be administered by the Board, and the Administrator shall also carry out the business of the Board with respect to this Excess Benefit Plan. Except as provided to the contrary by this Subsection, the rights, duties, and responsibilities of the Board and Administrator shall be the same for this Excess Benefit Plan as for the qualified pension plans within the Pension System.

(2) The Qualified Actuary employed pursuant to Section 4.08 of this Article is responsible for determining the amount of benefits that may not be provided under the Qualified Plans solely by reason of the limitations of Section 415 of the Code and thus the amount of City contributions that will be made to this Excess Benefit Plan rather than to a Qualified Plan.

(3) The legal advisors described by Section 3.03 of this Article shall also provide advice to the Board for this Excess Benefit Plan.

(4) Except as provided to the contrary by this Subsection, the rights, duties and responsibilities of the Excess Benefit Participant and the survivors of the Excess Benefit Participant shall be the same as for the qualified plans within the Pension System.

(d) Contributions may not be accumulated under this Excess Benefit Plan to pay future retirement benefits. Instead, each payment of City contributions that would otherwise be made to the Fund pursuant to Section 4.02 of this Article or comparable provisions of other Qualified Plans approved by the Members shall be reduced by the amount determined by the Administrator as necessary to meet the requirements for retirement benefits under this Excess Benefit Plan until the next payment of City contributions is expected to be made to the Fund by the City. The City shall then pay to this Excess Benefit Plan, out of the withheld City contributions no earlier than the 14th day before the date of each distribution of monthly retirement benefits is required to be made from this Excess Benefit Plan, the amount necessary to satisfy the obligation to pay from this Excess Benefit Plan monthly retirement

