

RESOLUTION TO TAX DEFER MEMBER PAID CONTRIBUTIONS – IRS 414(h)(2)  
EMPLOYER PICK-UP

WHEREAS, the governing body of the County of Plumas has the authority to implement the provisions to section 414(h)(2) of the Internal Revenue Code (IRC); and

WHEREAS, the County of Plumas has determined that even though the Implementation of the provisions of section 414(h)(2) IRC is not required by law, the tax benefit offered by section 414(h)(2) IRC should be provided to employees covered under Memorandum of Understandings with Plumas County Sheriff's Employees Association, Sheriff's Department Unit and the Sheriff's Mid-Management Unit, who are members of the California Public Employee's Retirement System:

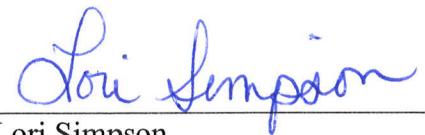
NOW, THEREFORE, BE IT RESOLVED:

- I. That the County of Plumas will implement the provisions of section 414(h)(2) IRC by making employee contributions pursuant to California Government Code Section 20691 to the California Public Employees' Retirement System on behalf of all its employees or all its employees in a recognized group or class of employment who are members of the California Public Employees Retirement System. "Employee contributions" shall mean those contributions to the Public Employees Retirement System which are deducted from the salary of employees and are credited to individual employee's accounts pursuant to California Government Code section 20691.
- II. That the contributions made by the County of Plumas to the California Public Employees' Retirement System, although designated as employee contributions, are being paid by the County of Plumas in lieu of contributions by the employees who are members of the California Public Employees' Retirement System.
- III. That employees shall not have the option of choosing to receive the contributed amounts directly instead of having them paid by the County of Plumas to the California Public Employees' Retirement System.
- IV. That the County of Plumas shall pay to the California Public Employees' Retirement System the contributions designated as employee contributions from the same source of funds as used in paying salary.
- V. That the amount of the contributions designated as employee contributions and paid by the County of Plumas to the California Public Employees' Retirement System on behalf of an employee shall be the entire contribution required of the employee by the California Public Employees' Retirement Law (California Government Code Sections 20000, et seq.)

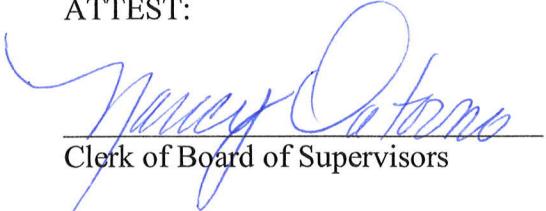
- VI. That the contributions designated as employee contributions made by the County of Plumas to the California Public Employees' Retirement System shall be treated for all purposes, other than taxation, in the same way that member contributions are treated by the California Public Employees' Retirement System.
- VII. The effective date of this Resolution shall be the first full pay period following Board adoption and acceptance by CalPERS.

The foregoing Resolution was duly passed and adopted by the Board of Supervisors of the County of Plumas, State of California, at a regular meeting of said Board held on the 7<sup>th</sup> day of March, 2017, by the following vote:

AYES: Supervisor ENGEL, THRALL, GOSS, SANCHEZ, SIMPSON  
NOES: Supervisor NONE  
ABSENT: Supervisor NONE

  
\_\_\_\_\_  
Lori Simpson  
Chairperson, Board of Supervisors

ATTEST:

  
\_\_\_\_\_  
Clerk of Board of Supervisors

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FOR CALPERS USE ONLY

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Approved by: \_\_\_\_\_

Title: \_\_\_\_\_