

1 NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS
2 OF THE COUNTY OF FRESNO AS FOLLOWS:

3 Section 1 This resolution applies to all contributions that are required to be
4 made by any employee of the County to the Fresno County Employees' Retirement
5 Association ("FCERA") on a regular, payroll deduction basis in order to participate in
6 FCERA and are made in accordance with the County Employees' Retirement Law
7 ("CERL"). These member contributions to FCERA include normal contributions and
8 COLA contributions and are called "mandatory employee contributions" in this
9 resolution.

10 Section 2 This resolution also applies to all employee contributions made to
11 FCERA for the purpose of purchasing service and/or redepositing amounts previously
12 withdrawn plus interest pursuant to a binding irrevocable payroll deduction authorization
13 made by the employee to have such contributions picked up for tax purposes and made
14 on a pre-tax basis. These contributions to FCERA are called "elective employee
15 contributions" in this resolution.

16 Section 3 All mandatory employee contributions made to FCERA, even
17 though designated as employee contributions and even though deducted from the
18 employees' compensation, shall be picked up by the County for tax purposes in
19 accordance with section 414(h)(2) of the Internal Revenue Code and shall be treated as
20 paid by the County to FCERA in lieu of the contributions made by the employee to
21 FCERA.

22 Section 4 All elective employee contributions made to FCERA, even though
23 designated as employee contributions and even though deducted from the employees'
24 compensation, shall be picked up by the County for tax purposes in accordance with
25 section 414(h)(2) of the Internal Revenue Code and therefore shall be treated as paid
26 by the County to FCERA in lieu of the contributions made by the employee to FCERA.
27 This section shall only apply if the employee executes a binding, irrevocable payroll
28 deduction authorization to have these contributions picked up by the County in

1 accordance with section 414(h)(2) of the Code. Such authorization shall be made at the
2 time, in the manner and on a form provided by the County or FCERA.

3 Section 6 All mandatory employee contributions and all elective employee
4 contributions shall be paid from the same source as all other compensation is paid to
5 employees of the County with respect to whom pick up contributions are made under
6 section 414(h)(2) of the Code.

7 Section 7 No employee of the County shall have the option of choosing to
8 receive mandatory employee contributions directly instead of having them paid by the
9 County to FCERA as provided in this resolution.

10 Section 8 If the employee chooses to have elective employee contributions
11 picked up by the County and executes an irrevocable, binding payroll deduction with
12 respect to these contributions, the employee shall not have the option of choosing to
13 receive these contributions directly instead of having them paid by the County to
14 FCERA.

15 Section 9 This Resolution restates the previous resolution dated March 26,
16 1985 made by the Board of Supervisors of the County of Fresno. It does not establish
17 any new rules with respect to pick up contributions to FCERA.

18 THE FOREGOING was passed and ADOPTED by the following vote of the
19 Board of Supervisors of the County of Fresno this 8th day of April, 2003, to-wit:

20 AYES:

21 NOES:

22 ABSENT:

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24 _____
CHAIRMAN, BOARD OF SUPERVISORS

25 ATTEST:
26 CLERK, BOARD OF SUPERVISORS

27 By _____
28 Deputy

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*ADOPTED, by the Board of Supervisors of the County of Fresno this
25th day of March, 2003*

*THE FOREGOING was PASSED and ADOPTED by the Fresno County Board of Supervisors this
25th day of March 2003, by the following vote, to-wit:*

AYES: Supervisors Anderson, Larson, Case, Waterston, Arambula

NOES: None

ABSENT: None



CHAIRMAN, BOARD OF SUPERVISORS
COUNTY OF FRESNO

ATTEST:

*BERNICE E. SEIDEL, Clerk
Board of Supervisors*

By 
Deputy Clerk

*File 17916
Agenda Item 38
Resolution 03-129*

1 BEFORE THE BOARD OF SUPERVISORS
2 OF THE COUNTY OF FRESNO
3 STATE OF CALIFORNIA

4 In the Matter of: Restatement of Rules)
5 for Mandatory and Elective Contributions) **RESOLUTION**
6 by Employees on Pre-Tax Basis)

7 WHEREAS, the Board of Retirement of the Fresno County Employees'
8 Retirement Association ("FCERA") has adopted a regulation restating its existing rules
9 for accepting certain elective member contributions as pre tax pick ups under section
10 414(h)(2) of the Internal Revenue Code ("Code"), and

11 WHEREAS, it is in the best interest of the members of FCERA for the system to
12 accept pre tax member contributions as pick ups under Section 414(h)(2) of the Code,
13 and

14 WHEREAS, under section 31525 of the Government Code, a regulation adopted
15 by FCERA must be approved by the Board of Supervisors,

16 NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS
17 OF THE COUNTY OF FRESNO AS FOLLOWS:

18 Section 1 This resolution approves a regulation governing the operation of the
19 Fresno County Employees' Retirement Association in accordance with section 31525 of
20 the Government Code.

21 Section 2 The regulation adopted by the Board of Retirement of the Fresno
22 County Employees' Retirement Association on February 5, 2003, accepting certain
23 member contributions as pre tax pick ups under section 414(h)(2) of the Internal
24 Revenue Code, is hereby approved.

25 THE FOREGOING was passed and ADOPTED by the following vote of the
26 Board of Supervisors of the County of Fresno this 8th day of April, 2003, to-wit:

27 AYES:

28 NOES:

 ABSENT:

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**BEFORE THE BOARD OF RETIREMENT
OF THE FRESNO COUNTY EMPLOYEES' RETIREMENT ASSOCIATION
COUNTY OF FRESNO, STATE OF CALIFORNIA**

In the Matter of: Restatement of Rules)
for Mandatory and Elective Contributions)
by Employees on Pre-Tax Basis) **RESOLUTION**

WHEREAS, members of FCERA make mandatory contributions to FCERA in order to participate in this system ("mandatory contributions"), and also may elect to redeposit member contributions plus interest previously withdrawn, and elect to purchase additional service credit ("elective member contributions") as provided by the County Employees' Retirement Law through additional contributions to FCERA, and

WHEREAS, under the Internal Revenue Code ("Code"), these member contributions may be made on a pre tax basis as pick ups in accordance with section 414(h)(2) of the Code, and

WHEREAS, this system currently accepts pre tax mandatory and elective member contributions under Section 414(h)(2) of the Code, and

WHEREAS, it is in the best interest of the members of FCERA for this Board to restate its current rules with respect to mandatory and elective member contributions that are made on a pre tax pick up basis,

NOW, THEREFORE, be it resolved by the Board of Retirement of the Fresno County Employees' Retirement Association as follows:

Section 1. This resolution establishes a regulation governing the operation of the Fresno County Employees' Retirement Association ("FCERA") in accordance with section 31525 of the Government Code.

Section 2. This resolution applies to all contributions that are required to be made by any member of FCERA on a regular, payroll deduction basis in order to participate in FCERA and are made in accordance with the County Employees' Retirement Law ("CERL"). These member contributions to FCERA include normal

1 contributions and COLA contributions and are called "mandatory employee
2 contributions" in this resolution.

3 Section 3. This resolution also applies to all employee contributions made to
4 FCERA for the purpose of purchasing service and/or redepositing amounts previously
5 withdrawn plus interest pursuant to a binding irrevocable payroll deduction
6 authorization made by the employee to have such contributions picked up for tax
7 purposes and made on a pre-tax basis. These contributions to FCERA are called
8 "elective employee contributions" in this resolution.

9 Section 4. FCERA will accept all mandatory employee contributions and all
10 elective employee contributions that are made on a pre tax pick up basis in accordance
11 with Internal Revenue Code ("Code") section 414(h)(2) by any employer whose
12 employees are members of FCERA. It shall be the responsibility of the employer to
13 ensure that all requirements of the Code are complied with and to inform FCERA when
14 employee contributions are picked up for tax purposes.

15 Section 5. For tax purposes only, and in accordance with section 414(h)(2) of
16 the Code, all picked up contributions that are made to FCERA shall be treated as paid
17 by the employer to FCERA in lieu of the contributions otherwise made by the employee
18 to FCERA.

19 Section 6. This regulation restates existing rules that govern pick up
20 contributions made by members of FCERA.

21 Adopted this 5th day of February, 2003 by the Board of Retirement,
22 Fresno County Employees' Retirement Association.

23 AYES: Papaleo, Souza, Abshere, Arambula, Cardenas, Casarez
Crow, Thobe

24 NOES:

25 ABSTAIN:

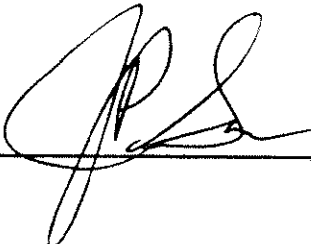
26 ABSENT:

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Board of Retirement
Fresno County Employees' Retirement Association

By: Wick Chen
Chairperson

Attest:



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