**RESOLUTION – 2020**

**A Resolution of the Board of County Commissioners of Weber County**

**Declaring the County’s Intent to Pick Up a Certain Percentage of Certain**

**Public Safety Employees’ Contributions to the Utah State Retirement System**

 **WHEREAS,** in 2020, the Utah State Legislature passed SB 56, which modifies Utah Code Ann. § 49-23-301 to allow participating employers, under the Tier II Hybrid Retirement System for public safety employees, to elect to pay all or part of the required employee member contribution on behalf of the employee as an employer pick up under 26 U.S.C. Sec. 414(h)(2); and

 **WHEREAS,** SB 56 also modifies Utah Code Ann. § 49-23-401 to require employers who make the election under § 49-23-301 to also make additional non-elective contributions to the defined contribution plans of public safety employees who are covered under the Tier II Defined Contribution Plan, at the same percentage rate as the payments under § 49-23-301; and

 **WHEREAS,** Weber County intends to make the election and the contributions specified above;

 **NOW THEREFORE,** the Board of County Commissioners of Weber County resolves that pursuant to Utah Code Ann. §§ 49-23-301 and 49-23-401, and in satisfaction of the requirements outlined in IRS Revenue Ruling 2006-43, Weber County hereby formally agrees to pay 100% of the required employee member contributions for public safety employees covered by the Tier II Hybrid Retirement System, and to make non-elective contributions to the defined contribution plans of public safety employees who are covered under the Tier II Defined Contribution Plan, at the same percentage rate as the payments for those in the Tier II Hybrid Retirement System. Although these contributions are designated as employee contributions, they will be paid by Weber County, as the employer, in lieu of employee contributions. Employees will not be allowed to opt out of these employer payments, or to receive the payments directly, or to have a cash or deferred election right. The provisions of this resolution will take effect July 1, 2020, and will remain in effect until superseded or revoked by the Board of County Commissioners or by a change in the law.

RESOLVED this \_\_\_\_\_\_ day of \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ 2020.

 BOARD OF COUNTY COMMISSIONERS

 OF WEBER COUNTY

 By:

 Gage Froerer, Chair

ATTEST:

Ricky D. Hatch, CPA

Weber County Clerk/Auditor

 Commissioner Froerer voted

 Commissioner Harvey voted

 Commissioner Jenkins voted