RESOLUTION FOR EMPLOYER PAID MEMBER CONTRIBUTIONS

WHEREAS, the governing body of the Trindel Insurance Fund (Name of Agency) has the authority to implement Government Code Section 20691;

WHEREAS, the governing body of the Trindel Insurance Fund (Name of Agency) has a written labor policy or agreement which specifically provides for the normal member contributions to be paid by the employer;

WHEREAS, one of the steps in the procedures to implement Section 20691 is the adoption by the governing body of the Trindel Insurance Fund (Name of Agency) of a Resolution to commence said Employer Paid Member Contributions (EPMC);

WHEREAS, the governing body of the Trindel Insurance Fund (Name of Agency) has identified the following conditions for the purpose of its election to pay EPMC:

- This benefit shall apply to all employees of Trindel Insurance Fund (Membership Category OR Group or Class).
- This benefit shall consist of paying 0% (Percent) of the normal member contributions as EPMC.
- The effective date of this Resolution shall be 12/1/2013 (Date).

NOW, THEREFORE, BE IT RESOLVED that the governing body of the Trindel Insurance Fund (Name of Agency) elects to pay EPMC, as set forth above.

BY

Wendy S Tyler

(Name of Official)

Trindel Insurance Fund President

(Title of Official)

September 27, 2013

(Date adopted and approved)

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

WHEREAS, the governing body of the Trindel Insurance Fund (Name of Agency) has the authority to implement the provisions of section 414(h)(2) of the Internal Revenue Code (IRC); and

WHEREAS, the Trindel Insurance Fund (Name of Agency) 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 (All Employees, or All Employees In A Recognized Group or Class of Employment) who are members of the California Public Employees' Retirement System:

NOW, THEREFORE, BE IT RESOLVED:

I. That the Trindel Insurance Fund (Name of Agency) will implement the provisions of section 414(h)(2) Internal Revenue Code 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 Trindel Insurance Fund (Name of Agency) to the California Public Employees' Retirement System, although designated as employee contributions, are being paid by the Trindel Insurance Fund (Name of Agency) 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 Trindel Insurance Fund (Name of Agency) to the California Public Employees' Retirement System.

IV. That the Trindel Insurance Fund (Name of Agency) 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 Trindel Insurance Fund (Name of Agency) 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 Trindel Insurance Fund (Name of Agency) 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.

PASSED AND ADOPTED by the governing body of the Trindel Insurance Fund (Name of Agency)

_____
this day of (Date), (Year).

BY

_____
(Signature of Official)

_____
(Title of Official)

RETURN ADDRESS:

_____

_____

_____

FOR CALPERS USE ONLY

RESOLUTION TO TAX DEFER MEMBER PAID CONTRIBUTIONS - IRC 414(h)(2)

Approved by: _____

Title: _____