

ORDINANCE #3 OF 2017  
AN ORDINANCE OF THE COUNTY OF FOREST  
ELECTING TO CHANGE BENEFITS IN THE PENNSYLVANIA MUNICIPAL RETIREMENT SYSTEM

An Ordinance of the County of Forest, Commonwealth of Pennsylvania, electing to change the benefits it has in the Pennsylvania Municipal Retirement System under Article IV of the Pennsylvania Municipal Retirement Law: agreeing to be bound by all provisions of the Pennsylvania Municipal Retirement Law as amended and as applicable to member municipalities changing benefits under the provisions of this article: stating which certain options permitted under the said law are accepted by the County. The effective date of this Plan document which restates and supersedes previous PMRS Plan document or Original Plan document is December 31, 2015. It is hereby ordained by the County of Forest, as follows:

The undersigned, Forest County, Pennsylvania (Municipality), by executing this Adoption Agreement 001, elects to establish its own single employer plan within the meaning of Code Section 401 (a) in the Pennsylvania Municipal Retirement System (the System) and hereby adopts the accompanying Base Plan Document and Trust documents in full as if the Municipality were a signatory to those agreements. The Municipality makes the following elections granted under the provisions of the Base Plan Document.

The County of Forest, being a member municipality of the Pennsylvania Municipal Retirement System, hereby elects to change its member benefits in that System as authorized by the Pennsylvania Municipal Retirement Law, as amended, and does hereby agree to be bound by all the requirements and provisions of said Article and the Law, as the case may be, and to assume all obligations, financial and otherwise, placed upon member municipalities by said Amendment, as the case may be. All references hereafter shall be based on benefits negotiated between the Pennsylvania Municipal Retirement Board and the County under the provisions of Article IV of the Pennsylvania Retirement Law.

ARTICLE I: Compensation shall include the total amount of all payments, direct or indirect, made by the Municipality to a member for services rendered to the Municipality, for a calendar year which ends within a plan year. The term compensation shall include overtime (as defined under the Fair Labor Standards Act), regular and special bonus payments, payments in lieu of offered benefits and all other compensation except regular salary not otherwise enumerated in the Base Plan Document or in the Adoption Agreement.

Eligible employees for **mandatory** membership shall be full-time employees (regularly scheduled to perform at least **thirty (30.0)** hours of service per week) not subject to a collective bargaining agreement with a bargaining unit authorized with the Municipality. Eligible employees for **optional** membership/employee election shall be elected officials (Employees employed exclusively by virtue of election and employed concurrent with a term of office). Ineligible employees shall be all individuals not otherwise identified as eligible employees in this section.

The final average salary will be determined by the average annual annualized Compensation earned and paid during the **thirty-six (36)** consecutive calendar months of the most recent **one hundred twenty (120)** consecutive calendar months of Credited Service which produces the highest Final Average Salary.

Normal retirement age for allowable in-service distributions for eligible employees is the later of the date the member attains age **sixty (60)** and member completes **eight (8)** years of vesting service or the later of the date the member attains age **fifty-five (55)** and completes **twenty (20)** years of vesting service.

ARTICLE II: Eligibility date shall be employee's employment commencement date.

ARTICLE III: Municipal contribution remittance shall be paid on an annual basis not later than December 31 each calendar year.

ARTICLE IV: Members are required to make pre-tax contributions in an amount equal to **seven percent (7%)** of compensation. Members may make optional after-tax contributions in an amount not to exceed **twenty percent (20%)** of compensation. Members may purchase prior service by repayment of an amount not less than one-hundred percent (100%) of the previously refunded amount including interest. Repayment time period must be made within twelve (12) months of the member's reemployment commencement date.

ARTICLE V: As part of this Ordinance, the County agrees that the System shall provide the benefits set forth in Adoption Agreement 001. The passage and adoption of this Ordinance by the County is an official acceptance of said Agreement and the financial obligations resulting from the administration of said benefit package. The County hereby assumes all liability for any unfundedness created or which may be created due to the acceptance of the benefit structure outline in the above referenced Agreement.

ARTICLE VI: The County intends this Ordinance to be the complete authorization of the County's municipal pension plan and it shall become effective and specifically repeal Ordinance #1 of 2009 on December 31, 2015, which is the effective date of the Agreement.

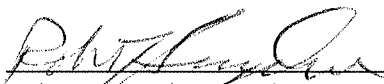
ARTICLE VII: A duly certified copy of this Ordinance and Adoption Agreement 001 shall be filed with the Pennsylvania Municipal Retirement System of the Commonwealth of Pennsylvania. Membership for the municipal employees of the County in the Pennsylvania Municipal Retirement System shall be effective the first day of January 1, 1981, with the revised plan structure reflected in the Agreement, effective December 31, 2015.


ORDAINED THIS 21<sup>ST</sup> DAY OF DECEMBER, 2017.


Tally of votes by active members:

\_\_\_\_\_42\_\_\_\_\_ Yeas                      \_\_\_\_\_0\_\_\_\_\_ Nays

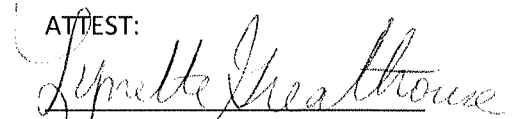
FOREST COUNTY COMMISSIONERS

  
Robert J. Snyder, Jr., Chairman

  
Basil D. Muffman

  
Norman J. Wimer

ATTEST:

  
Lynette Greathouse, Chief Clerk