

**RESOLUTION No. 2015-03**

**A RESOLUTION ELECTING FOR NORTH TOOELE FIRE DISTRICT TO "PICK UP" OR PAY THE REQUIRED EMPLOYEE PORTION OF THE TIER I FIREFIGHTER RETIREMENT SYSTEMS.**

**WHEREAS**, as part of the benefits North Tooele Fire District (NTFD or the District) provides its employees, the District participates in the Tier I Firefighter Retirement System which contain contributory retirement plans administered by the Utah Retirement Systems (the "Contributory Plan"); and

**WHEREAS**, the NTFD Administrative Control Board (the ACB or the Board) has previously elected to pay all of each employee's Participant's Contribution, which election constitutes a "pick up" election; however, documentation of such election is not readily available; and

**WHEREAS**, pursuant to IRS Revenue Ruling 2006-43, in order for a "pick up" election to be effective, the Board must specify that the Participants' Contributions are being paid by the District and must evidence such action by a formal action in writing.

**NOW, THEREFORE, BE IT RESOLVED** by the Administrative Control Board of the North Tooele Fire District that the District hereby elects to "pick up" or pay all of the Participant's Contribution for each of its employees that participate in the Contributory Plan.

**PASSED AND APPROVED** this 14<sup>th</sup> day of May, 2015.

AYES: Fred Burton, Faye Hall, Tracy Schaffer, Kevin Astill, Russell Hodes.

NAYES: ∅

ABSENT: ∅

ATTEST:



\_\_\_\_\_  
Cassandra Ray  
Assistant Chief/District Administrator  
North Tooele Fire District



\_\_\_\_\_  
Fred Burton  
Board Chair  
Administrative Control Board