

**RESOLUTION Authorizing Utah County Pick Up of Public Safety
and Firefighter Employee Retirement Contributions**

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 Part of the New Public Safety and Firefighter Tier II Contributory Retirement Act, 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), the Internal Revenue Code; 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 for employees who are covered under the Tier II Defined Contribution Plan Part of the New Public Safety and Firefighter Tier II Contributory Retirement Act, at the same percentage rate as the payments under § 49-23-301; and

WHEREAS, Utah County intends to formally pick up the employee contributions as specified and required by SB 56 for all Utah County employees participating in the New Public Safety and Firefighter Tier II Contributory Retirement System.

NOW, THEREFORE, be it hereby resolved by the Utah County Board of Commission, 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, Utah County hereby formally agrees to pay 100% of the required employee member contributions for employees covered by the Tier II Hybrid Retirement System Part of the New Public Safety and Firefighter Tier II Contributory Retirement Act and to make non-elective contributions to the defined contribution plans of employees who are covered under the Tier II Defined Contribution Plan Part of the New Public Safety and Firefighter Tier II Contributory Retirement Act, 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 Utah 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 picked-up contributions are a supplement and not a salary reduction to the county employees who are eligible for and participating members in the New Public Safety and Firefighter Tier II Contributory Retirement System. 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.

APPROVED AND ADOPTED this _____ day of _____ 2020.

BOARD OF COUNTY COMMISSIONERS,
UTAH COUNTY, UTAH

By: _____
TANNER D. AINGE, Chair

APPROVED AS TO FORM AND LEGALITY:
DAVID O. LEAVITT
Utah County Attorney

By: _____
Deputy County Attorney

BOARD OF COUNTY COMMISSIONERS
UTAH COUNTY, UTAH

	YEA	VOTE	NAY
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TANNER D. AINGE, CHAIR

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NATHAN IVIE, COMMISSIONER

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WILLIAM C. LEE, COMMISSIONER

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