

RESOLUTION 09-03  
**A RESOLUTION TO DOCUMENT [COUNTY OF WESTON'S]  
IMPLEMENTATION OF THE PROVISIONS OF SECTION  
414(h)(2) OF THE INTERNAL REVENUE CODE, REGARDING COUNTY OF  
WESTON  
PICK-UP OF EMPLOYEE RETIREMENT CONTRIBUTIONS TO THE WYOMING  
RETIREMENT SYSTEM**

WHEREAS, the County of Weston has the authority to implement the provisions of section 414(h)(2) of the Internal Revenue Code (IRC); and

WHEREAS, the County of Weston took official action regarding section 414(h)(2) IRC on November 3, 2009; and

WHEREAS, the County of Weston wishes to adopt this resolution in order to have additional documentation confirming its prior formal actions to pick up contributions under the Plans.

WHEREAS, the County of Weston 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 its employees who are members of the Wyoming Retirement System:

BE IT HEREBY RESOLVED BY THE GOVERNING BOARD OF THE COUNTY OF WESTON AS FOLLOWS:

I. That the County of Weston will implement the provisions of section 414(h)(2) Internal Revenue Code by making employee contributions pursuant to W.S. § 9-3-412(b) on behalf of its employees who are members of the Wyoming Retirement System. "Employee contributions" shall mean those contributions to the Wyoming Retirement System which are deducted from the salary of employees and are credited to individual employee's accounts.

II. That the contributions made by the County of Weston to the Wyoming Retirement System, although designated as employee contributions, are being paid to the Wyoming Retirement System by the County of Weston in lieu of contributions by the employees who are members of the Wyoming 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 County of Weston to the Wyoming Retirement System.

IV. That the County of Weston shall pay to the Wyoming 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 picked-up by the County of Weston to the Wyoming Retirement System on behalf of an employee shall be the entire contribution required of the employee by the Wyoming Retirement Act.

VI. That the contributions designated as employee contributions made by the [Employer] to the Wyoming Retirement System shall be treated for all purposes, other than taxation, in the same way that member contributions are treated by the Wyoming Retirement System.

VII. This resolution is effective on the same date that the [Employer] first provided for employee contributions, and shall apply prospectively to all future employee contributions.

ATTEST:

WESTON COUNTY CLERK

Secretary  
WESTON COUNTY CLERK  
Signature: Paulette Thompson  
Name: Paulette Thompson  
Date: 11-3-09

WESTON COUNTY COMMISSIONERS

Chair (Employer)

Signature: Tom Bruce

Name: Tom Bruce

Date: 11-3-09

WYOMING  
RETIREMENT  
SYSTEM

NOV 23 2009

RECEIVED