

**Resolution No.  
Sonoma County Administration Building  
Santa Rosa, CA 95403**

**Date:**

**RESOLUTION OF THE BOARD OF SUPERVISORS OF THE COUNTY OF SONOMA  
APPROVING THE FIRST AMENDMENT TO THE SONOMA COUNTY REPLACEMENT PLAN**

**WHEREAS** it is determined to be in the best interest of the County of Sonoma (the "County") and its employees to provide a 401(a) Replacement Plan to eligible employees; and

**WHEREAS** the County of Sonoma created and adopted by Resolution No. 09-0559, the Sonoma County Replacement Plan effective June 16, 2009 (the "Plan"); and

**WHEREAS**, following adoption of the Plan, some technical changes have been identified that are required to properly reflect Plan operations and requirements of tax qualification, and pursuant to Article 12 of the Replacement Plan allows amendments to the Plan, by resolution of the Board; and

**NOW, THEREFORE, BE IT RESOLVED THAT** the Board of Supervisors hereby amends the Sonoma County Replacement Plan, effective as of the original effective date of the Plan, as follows:

**1. Rate of Return.**

Section 2.36(a) of the Plan is amended to read as follows:

"(a) In no event will any interest credit under the Plan be at a rate which is greater than the third segment rate described in section 430(h)(2)(C)(iii) of the Code, as determined by the Secretary of the Treasury for the third calendar month preceding the first day of the Computation Period without regard to the transition rules of section 430(h)(2)(G) of the Code."

**2. Vesting Clarification.**

The second paragraph of Article 4 is amended to read as follows:

"A Participant who is employed by the Employer on reaching Normal Retirement Age shall be 100% vested in his or her benefits earned under the Plan. See also section 12.2 regarding vesting on Plan termination and section 12.3 regarding vesting on Plan partial termination."

**3. Vesting on Partial Termination.**

Section 12.3 of the Plan is amended to read as follows:

"12.3 Partial Termination.

Upon a partial termination of the Plan, within the meaning of the Code, Participants affected by the partial termination of the Plan shall have a 100%

vested and nonforfeitable interest in their Accrued Benefits accrued to the date of such partial termination under this Plan to the extent funded as of such date.”

**4. Effect of Amendment.**

This amendment shall supersede the provisions of the Plan to the extent those provisions are inconsistent with this amendment. Except as provided herein, the remaining provisions of the Plan shall remain in full force and effect and are hereby approved, ratified and confirmed.

**Supervisors:**

Brown:	Kerns:	Zane:	Carrillo:	Kelley:
Ayes:	Noes:	Absent:	Abstain:	

SO ORDERED

**Resolution No.  
Sonoma County Administration Building  
Santa Rosa, CA 95403**

**Date:**

**RESOLUTION OF THE BOARD OF SUPERVISORS OF THE COUNTY OF SONOMA,  
ADOPTING THE PARS TRUST AS THE TRUST PROGRAM FOR THE COUNTY  
REPLACEMENT PLAN AND APPOINTING COUNTY ADMINISTRATOR AS  
PLAN ADMINISTRATOR**

**WHEREAS** it is determined to be in the best interest of the County of Sonoma (the "County") and its employees to provide a 401(a) (17) Replacement Plan to eligible employees; and

**WHEREAS** the County has created and adopted the Sonoma County Replacement Plan effective June 16, 2009 (the "Plan") and is desirous of retaining the services of a trustee and trust administrator for the aforementioned Plan; and

**WHEREAS** the County is eligible to be a member of the Public Agency Retirement System (PARS) Trust, established pursuant to the provisions of Section 501 of the Internal Revenue Code of 1986, as amended (the "Code"), and California Government Code Sections 53215 through 53224 providing for pension trusts established by public agencies.

**NOW THEREFORE, BE IT RESOLVED THAT:**

The Board of Supervisors hereby adopts the PARS Trust, as the trust program for the Sonoma County Replacement Plan effective November 1, 2009, a copy of which is attached and incorporated by reference; and

The Board of Supervisors hereby appoints the County Administrator, or his/her successor or his/her designee as the County's Plan Administrator for the Public Agency Retirement System; and

The County's PARS Plan Administrator is hereby authorized to execute the PARS legal and administrative service documents on behalf of the County in connection with the Sonoma County Replacement Plan and PARS Trust and to take whatever additional actions as necessary to maintain the County's participation in PARS and to maintain PARS compliance of any relevant regulation issued or as may be issued. In addition, if the County's PARS Plan Administrator finds that the supplemental plan benefit must be limited under Section 415 of the Internal Revenue Code, then the Plan Administrator will implement replacement benefit programs at no additional cost to the County.

**Supervisors:**

Brown:	Kerns:	Zane:	Carrillo:	Kelley:
Ayes:	Noes:	Absent:	Abstain:	

SO ORDERED