

TOWN OF APPLE VALLEY

RESOLUTION NO. R-2022-19

**A RESOLUTION REQUESTING ADMISSION TO THE FIREFIGHTERS
RETIREMENT SYSTEM**

WHEREAS, the Town of Apple Valley ("Town") is authorized to employ public safety personnel on a full-time basis; and

WHEREAS, it is in the public interest to provide benefits authorized by Utah state law for the public safety personnel by the Town; and

WHEREAS, it is the intent of the Town Council to approve and authorize coverage under Firefighters Retirement Systems for Town firefighter personnel.

WHEREAS, the rate schedule for the Firefighter Tier II Contributory Retirement System includes an employee portion; and

WHEREAS, employees enrolled in the Public Employees System receive full employer contribution; and

WHEREAS, it is the desire of the Town to provide the same benefit for employees enrolled in the Firefighter Tier II Contributory Retirement System administered by the Utah Retirement Systems; and

WHEREAS, in accordance with federal and state law, including Section 414(h)(2) of the Internal Revenue Code, employers may take formal action to pick up required employee contributions, which will be paid by the employer in lieu of employee contributions; and

WHEREAS, the Town desires to formally pick up a portion of the employee contributions required to be paid under Subsection 49-23-301(2)(c), as enacted in S.B. 56, Public Safety and Firefighter Tier II Retirement Enhancements (2020 General Session), for all employees participating in said system; and

WHEREAS, at a meeting of the Town Council of Apple Valley, Utah, duly called noticed and held on the 14th day of April, 2022, and upon motion duly made and seconded:

NOW THEREFORE, be it resolved by the Town Council of the Town of Apple Valley that the _____ is(are) authorized to undertake all of the necessary actions to enroll the Town in the benefit programs of the Firefighters Retirement Systems offered by Utah Retirement Systems, including the retirement coverage and death benefit coverage for qualified employees under the laws and regulations of the Utah Retirement Systems.

BE IT FURTHER RESOLVED that the picked up contributions paid by the employer, even though designated as employee contributions for state law purposes, are being paid by the Town in lieu of the required employee contributions.

BE IT FURTHER RESOLVED that the picked up contributions will not be included in the gross income of the employees for tax reporting purposes, that is, for federal or state income tax withholding taxes, until distributed from the Utah Retirement Systems, so that the contributions are treated as employer contributions pursuant to Section 414(h)(2) of the Internal Revenue Code.

BE IT FURTHER RESOLVED that the picked up contributions are a supplement and not a salary reduction to the Town employees who are eligible for and participating members in the Firefighter Tier II Contributory Retirement System.

BE IT FURTHER RESOLVED that from and after the date of this pick up, a Town employee may not have a cash or deferred election right with respect to the designated employee contributions, including that the employees may not be permitted to opt out of the pick up and may not be entitled to any option of choosing to receive the contributed amounts directly instead of having them paid by the Town on behalf of its employees to the Utah Retirement Systems.

ADOPTED by the Town Council of Apple Valley, Utah, this 14th day of April, 2022.

TOWN OF APPLE VALLEY

VOTING:

Council Member	Yea ____	No ____
Council Member	Yea ____	No ____
Council Member	Yea ____	No ____
Council Member	Yea ____	No ____
Council Member	Yea ____	No ____

_____, Mayor

SEAL

ATTEST:

Jenna Vizcardo, Recorder