

CERTIFICATION

I, Scott Decker, do hereby certify that I am the President of the Board of the City Commissioners of the City of Dickinson, North Dakota, a political subdivision of the State of North Dakota, and that by action of the Board of the City Commissioners of the City of Dickinson, North Dakota taken on July_____, 2025, the document entitled “FOURTH AMENDMENT OF CITY OF DICKINSON, NORTH DAKOTA RETIREMENT SAVINGS PLAN (2014 Restatement)” was approved and adopted. I further certify that the document attached hereto is a true and correct copy of the document so adopted.

Dated:_____, 2025

Scott Decker, President
Dickinson City Commission

**FOURTH AMENDMENT
OF
CITY OF DICKINSON, NORTH DAKOTA
RETIREMENT SAVINGS PLAN
(2014 Restatement)**

The tax-qualified defined contribution plan maintained by the City of Dickinson, North Dakota (“Principal Sponsor”) which is currently embodied in a document adopted effective January 1, 2014 entitled “City of Dickinson, North Dakota Retirement Savings Plan (2014 Restatement),” as amended (hereinafter collectively referred as the “Plan Statement”), is hereby further amended in the following respects:

1. CONTRIBUTION CESSATION DATE. Effective January 1, 2025, Section 1.2.8 of the Plan Statement is amended to read in full as follows:

1.2.8. **Contribution Cessation Date** — January 1, 2019 or any later date prior to January 1, 2025, that an Electing Participant commenced participation in the North Dakota Public Employees Retirement System and ceased benefit accruals under this Plan.

2. ELECTING PARTICIPANT. Effective January 1, 2025, Section 1.2.12 of the Plan Statement is amended to read in full as follows:

1.2.12. **Electing Participant** — an employee of the Principal Sponsor who irrevocably and affirmatively elected on or after January 1, 2019 and prior to January 1, 2025, pursuant to an election process administered by the Principal Sponsor, to commence participation in the North Dakota Public Employees Retirement System and to cease benefit accruals under this Plan. Any active employee of the Principal Sponsor who was hired before January 1, 2019, and who did not elect to participate in the North Dakota Public Employees Retirement System prior to January 1, 2025, shall not be permitted to make an election to commence participation in the North Dakota Public Employees Retirement System and to cease benefit accruals under this Plan on or after January 1, 2025.

3. RECOGNIZED EMPLOYMENT. Effective January 1, 2025, Section 1.2.30 of the Plan Statement is amended to read in full as follows:

1.2.30. **Recognized Employment** — all service with each Employer by persons classified by that Employer as a regular, full-time employee or a regular, part-time employee on both payroll and personnel records; subject, however, to the following:

- (a) **Exclusions.** Services classified by the Employer as being performed in the following categories of employment shall be excluded from Recognized Employment:
 - (i) employment in a unit of employees whose terms and conditions of employment are subject to a collective bargaining agreement between the Employer and a union representing that unit of

employees, unless (and to the extent) such collective bargaining agreement provides for the inclusion of those employees in the Plan,

- (ii) employment of a nonresident alien who is not receiving any earned income from the Employer which constitutes income from sources within the United States,
- (iii) employment of a United States citizen or a United States resident alien outside the United States unless and until the Committee shall declare such employment to be Recognized Employment (if such a designation is made, the Committee also shall specify the extent to which the compensation payable to such citizen by the Employer, the foreign Affiliate, or both shall be recognized for purposes of the Plan),
- (iv) employment of an individual to the extent agreed to by that individual and the Employer in writing,
- (v) employment of an employee who has a written employment contract with the Employer that excludes the employee from receiving benefit accruals under this Plan or requires the city to make contributions to another retirement plan,
- (vi) employment of an individual who is classified by the Employer as an EMT or a licensed paramedic,
- (vii) employment of an individual who is classified by the Employer as an emergency dispatcher for the police department,
- (viii) employment of an individual who is classified by the Employer as a firefighter,
- (ix) employment of an individual who is classified by the Employer as a sworn police officer,
- (x) employment as a temporary employee, and
- (xi) employment as a project employee.

- (b) **Exclusion of Certain Employees of the Principal Sponsor.** No employees of the Principal Sponsor who were hired or rehired on or after January 1, 2019 and prior to January 1, 2025, shall enter Recognized Employment. During the period from the Contribution Cessation Date and through January 1, 2025, no employee of the Principal Sponsor, except those active employees who were hired before January 1, 2019, and who did not elect to participate in the North Dakota Public Employees

Retirement System, will be considered in Recognized Employment. Any employees of the Principal Sponsor who are hired or rehired on or after January 1, 2025 and prior to October 1, 2025 (and who are not excluded in (a) above) shall be considered in Recognized Employee effective October 1, 2025 (to the extent employed by the Principal Sponsor at that time). Any employees of the Principal Sponsor who are hired or rehired on or after October 1, 2025 (and who are not excluded in (a) above) shall be considered in Recognized Employment.

- (c) **Non-Employees.** Services performed for an Employer by an individual who is not classified by the Employer as a regular, full-time employee or a regular, part-time employee on both payroll and personnel records shall not be considered Recognized Employment. Without limiting the generality of the foregoing, such services shall include services performed by an individual classified by the Employer as a Leased Employee, leased owner, leased manager, shared employee, shared leased employee, temporary worker, independent contractor, contract worker, agency worker, freelance worker or other similar classification.
- (d) **Effect of Classification.** An Employer's classification of an individual at the time of inclusion in or exclusion from Recognized Employment shall be conclusive for the purpose of the foregoing rules. No reclassification of an individual's status with the Employer, for any reason, without regard to whether it is initiated by a court, governmental agency or otherwise and without regard to whether or not the Employer agrees to such reclassification, shall result in the individual being retroactively included in Recognized Employment. Notwithstanding anything to the contrary in this provision, however, the Committee may declare that a reclassified individual will be included in Recognized Employment prospectively. Any uncertainty concerning an individual's classification shall be resolved by excluding the individual from Recognized Employment.

4. ELIGIBILITY RULES. Effective January 1, 2025, the last sentence of Section 2.1 of the Plan Statement is deleted in its entirety and replaced with the following sentences:

Notwithstanding the foregoing, no employee of the Principal Sponsor who is hired on or after January 1, 2019 and prior to January 1, 2025, shall become eligible to participate in this Plan. Any employee of the Principal Sponsor who is hired on or after January 1, 2025 and prior to October 1, 2025, and who is in Recognized Employment on October 1, 2025, shall become a Participant in this Plan effective October 1, 2025. Any employee of the Principal Sponsor who is hired on or after October 1, 2025, and who is in Recognized Employment shall become a Participant in this Plan as described above.

5. SAVINGS CLAUSE. Save and except as herein expressly amended, the Plan Statement shall continue in full force and effect.