

**RESOLUTION TO ADOPT  
AMENDED AND RESTATED  
ACCG 401(a) DEFINED CONTRIBUTION PLAN  
FOR EFFINGHAM COUNTY EMPLOYEES**

**WHEREAS**, Effingham County, Georgia (the “Employer”) has previously adopted the Association County Commissioners of Georgia (ACCG) 401(a) Defined Contribution Plan for Effingham County Employees (the “Plan”) through an Adoption Agreement;

**WHEREAS**, ACCG has appointed a Defined Contribution Plan Program Board of Trustees (the “DC Board”) pursuant to the ACCG Defined Contribution Plan Program Master Trust Agreement (the “Master Trust”), to oversee Plan administration, Plan documentation and to select investment options for investment of the assets of the Plan;

**WHEREAS**, ACCG has amended and restated the ACCG 401(a) Defined Contribution Plan Document and the accompanying Adoption Agreement to reflect changes in applicable law and has obtained Internal Revenue Service (IRS) preapproval for the amended and restated ACCG 401(a) Defined Contribution Plan Document and Adoption Agreement (the “2020 IRS Pre-Approved Plan Documents”);

**WHEREAS**, the Employer desires to amend and restate its Plan by adopting the 2020 IRS-Preapproved Plan Documents.

**WHEREAS**, the Employer previously approved Adoption Agreement Amendment #2 which amended Adoption Agreement Section 4.02, Employer Basic and Discretionary Contributions, to provide an Employer Basic Contribution, effective as of January 1, 2017; and

**WHEREAS**, the Employer desires to further amend Adoption Agreement Section 3.01, Participation Eligibility, in order to conform the terms of the Plan to the Employer’s past practice with respect to Employer Basic Contributions and to provide that there shall not be a minimum period of Service required as a condition of eligibility for Employer Basic Contributions, but Eligible Employees shall still be required to complete one (1) Year of Service as a condition of eligibility for Employer Matching Contributions.

**NOW THEREFORE**, at a meeting held on the \_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_, the Effingham County Board of Commissioners hereby resolves as follows:

**RESOLVED** that the Effingham County Board of Commissioners hereby approves the adoption of the attached amended and restated ACCG 401(a) Defined Contribution Plan for Effingham County Employees, consisting of the ACCG Basic Plan Document and the accompanying Adoption Agreement which reflects the elections made by the Employer under the provisions of the amended and restated Plan, including the elections made in Adoption Agreement Section 3.01, Participation Eligibility in order to conform the terms of the Plan to the Employer’s past administration of the Plan with respect to Employer Basic Contributions.

**FURTHER RESOLVED** that, except as otherwise specifically provided therein, the effective date of the amended and restated Plan shall be January 1, 2022. The election made under Adoption Agreement Section 3.01 Participation Eligibility, Eligibility Date Determination for Employer Basic Contributions, shall apply retroactively to January 1, 2017, or if later, the date the provision was first implemented by the Employer.

**FURTHER RESOLVED** that the Commission Chair is hereby authorized, empowered, and directed to take all further actions and to execute all documents necessary to implement these resolutions.

**FURTHER RESOLVED** that any resolution in conflict with this resolution is hereby repealed.

**EFFINGHAM COUNTY BOARD OF COMMISSIONERS**

By: \_\_\_\_\_  
Chair, Effingham County Board of Commissioners

Date: \_\_\_\_\_

Attest:

By: \_\_\_\_\_  
County Clerk