

**STATE OF GEORGIA
EMPLOYEES' RETIREMENT SYSTEM**

PLAN AND AGREEMENT

To include employees in positions covered under a public retirement system; namely eligible employees covered under the Georgia Municipal Employee Benefit System (GMEBS)

Town of Tyrone

Tyrone, GA

Hereinafter called "Political Subdivision", does hereby apply to the Board of Trustees of the Employees' Retirement System of Georgia, created and established by Act No. 38 of the 1949 Session of the General Assembly, as amended, hereinafter called the "State Agency", pursuant to the provisions of Act No. 82 of the 1956 Session of the General Assembly, to extend the insurance system established by Title II of the Social Security Act to services performed by individuals as employees of the Political Subdivisions.

The political subdivision submits for the State Agency's approval this plan and agreement to become effective on the date hereinafter stated.

I. Definitions

For purposes of this plan and agreement:

- (a) The term "employee" means an employee as defined in Section 210 (j) of the Social Security Act and shall include an officer or elected official of the Political Subdivision.
- (b) The term "retirement system" means a pension, annuity, retirement, or similar fund or system established by the State of Georgia, or by the Political Subdivision.

II. Services covered

This agreement includes and covers all services performed by individuals as employees of the Political Subdivision, except:

- (a) Any service performed by an employee in a position which, on the date of execution of this agreement, is covered by a retirement system (unless covered after a referendum).
- (b) Services performed by an employee who is employed to relieve him from unemployment.
- (c) Services performed in a hospital, home or other institution by an inmate thereof.
- (d) Services of employees of transportation systems who are covered compulsorily under the Social security program.
- (e) Services of an emergency nature.
- (f) Agricultural labor or service performed by a student, if such work would be excluded if performed by a private employer.
- (g) Service which is excluded from employment by any provisions of Section 210 (a) of the Social Security Act, as amended, other than paragraph 8 of such section.

(h)

(i)

(j)

III. Administration of the Plan – Reports – Compliance with regulations

The Political Subdivision agrees and has heretofore authorized and directed the appropriate officers and employees to do and perform all things found necessary by the State Agency to the proper and efficient administration of the plan, including but not limited to the maintenance of employment records relating to both services and salaries, required contributions by both the Political Subdivision and its employees and other data required by the State Agency or the Social Security Administration, to make such reports in such form and containing such information as the State Agency may from time to time require, and to comply with such provisions as the State Agency or the Social Security Administration may from time to time find necessary to assure correctness and verification of such reports.

IV. Contributions

- (a) The Political Subdivision will pay to the Internal Revenue Service contributions equivalent to the sum of taxes which would be imposed by under the Federal Insurance Contribution Act if the services covered by this plan and agreement constituted employment as defined in such Act.
- (b) The Political Subdivision agrees to impose upon each of its employees (and officers) as to services covered by this agreement, a contribution with respect to wages, not exceeding the amount of tax which would be imposed under the Federal Insurance Contribution Act if such services constituted employment within the meaning of that Act, and to deduct the amount of such contribution from his wages as and when paid.

V. Termination

- (a) The Political Subdivision may request the State Agency to take all necessary steps with the Social Security Administration, pursuant to Section 218 (g) of the Social Security Act, to terminate this plan and agreement either in its entire application to the Political Subdivision or with respect to any coverage group. Upon good cause shown at a time and in a manner to be specified by the State Agency, the State Agency shall give notice to the Social Security Administration required by Section 218 (g) of the Social Security Act for the purpose of granting the requested termination to the Political Subdivision.
- (b) If the State Agency, after notice and opportunity for hearing to the Political Subdivision, finds that there has been a failure to comply substantially with any provision contained in this plan and agreement and/or in said State Act, it may terminate this plan in its entirety, such termination to take effect at the time prescribed in such notice and on such conditions as may be provided by regulations of the State Agency, and as may be consistent with the provisions of the Social Security Act.

VI. Modification

This plan and agreement may be modified at the request of the Political Subdivision, to include coverage groups or services in addition to those now included by this plan. Such modification must be consistent with Act No. 734, 1953 Session of the General Assembly, approved December 21, 1953, and the provisions of Section 218 of Social Security Act.

Effective Date

This plan and agreement shall be effective as of January 1, 2024

This plan and agreement is entered into and submitted by the Political Subdivision

this _____ day of February 29, 2024

To include employees in positions covered under a public retirement system; namely eligible employees covered under the Georgia Municipal Employee Benefit System (GMEBS).

Town of Tyrone

By _____

**Brandon Perkins, MBA, CPM, ICMA-CM
Town Manager**

ATTEST:

The foregoing plan and agreement is approved and accepted. Dated _____, 20 ____

EMPLOYEES' RETIREMENT SYSTEM OF GEORGIA

BY _____

James A. Potvin, Executive Director