

**RESOLUTION TO AMEND  
ASSOCIATION COUNTY COMMISSIONERS OF GEORGIA  
DEFINED BENEFIT PLAN  
FOR WALTON COUNTY EMPLOYEES**

**WHEREAS**, Walton County, Georgia (the “Employer”) previously adopted the Association County Commissioners of Georgia Defined Benefit Plan for Walton County Employees (the “Plan”), which was most recently amended and restated effective January 1, 2015;

**WHEREAS**, Section 16.02(b) of the Plan allows the Employer to amend the elective provisions of the Adoption Agreement at any time;

**WHEREAS**, the Employer wishes to amend the Adoption Agreement to close the Plan to participation by employees whose Employment or Reemployment Commencement Date is on or after February 12, 2025, or who become Eligible Employees on or after February 12, 2025; and

**WHEREAS**, the Employer wishes to amend the Adoption Agreement effective as of the pay period that begins February 24, 2025, to increase the rate of Employee contributions to the Plan from two percent (2%) to four percent (4%) of Compensation.

**NOW THEREFORE**, at a meeting held on the **eleventh** day of **February, 2025**, the Walton County Board of Commissioners hereby resolves as follows:

**RESOLVED** that the Walton County Board of Commissioners hereby approves the adoption of the attached Adoption Agreement Amendment #2, which shall be effective as of the date noted therein.

**FURTHER RESOLVED**, that Participant contributions to the Plan will be mandatory, and no Participant shall be entitled under any circumstances to receive such contributions in cash in lieu of having them contributed to the Trust by the Employer. Such contributions shall be made pursuant to 414(h) of the Internal Revenue Code of 1986, as amended, as employer “pick-up” contributions and shall be treated as Employer contributions in determining their federal income tax treatment under the Code. Such Contributions shall be pre-tax and 100% vested for all purposes under the Plan.

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

**FURTHER RESOLVED** that any resolution in conflict with this resolution is hereby repealed.

**This \_\_\_\_\_ day of \_\_\_\_\_, 2025.**

**WALTON COUNTY, GEORGIA BOARD OF COMMISSIONERS**

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

Attest:

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