

Employer code: 0927

Resolution 4-09

**EMPLOYER PICKUP RESOLUTION  
PRE-TAX PAYROLL DEDUCTION PLAN  
FOR SERVICE CREDIT PURCHASES  
(CONTRIBUTION CODE 14)**

WHEREAS, the Board of Administration of the California Public Employees' Retirement System (CalPERS) at the April 1996 meeting approved a pre-tax payroll deduction plan for service credit purchases under Internal Revenue Code (IRC) section 414(h)(2); and

WHEREAS, the Groveland Community Services District {Employer} has the authority to implement the provisions of IRC section 414(h)(2) and has determined that even though implementation is not required by law, the tax benefit offered by this section should be provided to those employees who are members of CalPERS; and

WHEREAS, the Groveland Community Services District {Employer} elects to participate in the pre-tax payroll deduction plan for all employees in the following CalPERS Coverage Group(s):

{Membership Coverage Group(s)}  
All Miscellaneous and All Safety

NOW, THEREFORE, BE IT RESOLVED:

- I. That the Groveland Community Services District {Employer} will implement the provisions of IRC section 414(h)(2) by making employee contributions for service credit purchases pursuant to the California State Government Code on behalf of its employees who are members of CalPERS and who have made a binding irrevocable election to participate in the pre-tax payroll deduction plan. "Employee contributions" shall mean those contributions reported to CalPERS which are deducted from the salary of employees and are credited to individual employee accounts for service credit purchases, thereby resulting in tax deferral of employee contributions.
- II. That the contributions made by the Groveland Community Services District {Employer} to CalPERS, although designated as employee contributions, are being paid by the Groveland Community Services District {Employer} in lieu of contributions by the employees who are members of CalPERS.

- III. That the employees shall not have the option of choosing to receive the contributed amounts directly instead of having them paid by the Groveland Community Services District {Employer} to CalPERS.
- IV. That the Groveland Community Services District {Employer} shall pay to CalPERS the contributions designated as employee contributions from the same source of funds as used in paying salary, thereby resulting in tax deferral of employee contributions.
- V. That the effective date for commencement of the pre-tax payroll deduction plan cannot be any earlier than the date the completed resolution is received and approved by CalPERS.
- VI. That the governing body of the Groveland Community Services District {Employer} shall participate in and adhere to requirements and restrictions of the pre-tax payroll deduction plan by reporting pre-tax payroll deductions when authorized by CalPERS for those employees of the above stated Coverage Group(s) who have elected to participate in this plan.

PASSED AND ADOPTED by the governing body of the Groveland Community Services District {Employer} this 8th day of June, 2009. {year}

BY Wesley E. Johnson  
 (Signature of Official)  
 President, GCSD Board of Directors  
 (Title of Official)

**RETURN ADDRESS:**

PO Box 350  
 Groveland, CA 95321

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**FOR CALPERS USE ONLY**

Pre-tax payroll deduction plan effective date: \_\_\_\_\_

Approved By: \_\_\_\_\_ Title: \_\_\_\_\_

MEMBER SERVICES DIVISION, Service credit section-Unit 830