



Wasco County Soil & Water Conservation District

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Resolution of the Wasco County Soil and Water Conservation District

Resolution #20230503

A Resolution Changing the PERS IAP Account Contributions for All Employees of the Wasco County Soil and Water Conservation District

Whereas the Section 414(h)(2) of the Internal Revenue Code allows an employer to “pick up” employee’s contributions to a retirement plan sponsored by a Government Unit and

Whereas a Section 414(h) pickup requires the employer to physically make the payment and that employees do not have the option of receiving the assumed amount directly.

Therefore, be it resolved as follows:

1. The Wasco County Soil and Water Conservation District agrees to “pick up” the required PERS employee contribution for all employees, from this date forward, pursuant to IRC Section 414(h)(2);
2. The contribution is assumed and paid for purposes of ORS 238A.335(2)(b), as is mandated by ORS 238A.330 and ORS 238A.335.
3. The employees do not have the option of receiving the assumed amount directly;
4. Employee compensation may not be reduced and the employer shall provide the additional amounts necessary to make the employee contributions;
5. This resolution is not retroactive in its application.
6. And, the contribution type is changed from MPPT to EPPT.

Chairman, Wasco Co. SWCD

Date