

**NIPOMO COMMUNITY SERVICES DISTRICT  
RESOLUTION NO. 2008-1109**

**A RESOLUTION OF THE BOARD OF DIRECTORS  
OF THE NIPOMO COMMUNITY SERVICES DISTRICT  
CONFIRMING PERS EMPLOYER "PICK-UP" POLICY**

**WHEREAS**, the Nipomo Community Services District has the authority to implement the provisions of section 414(h)(2) of the Internal Revenue Code (IRC); and

**WHEREAS**, the Board of Administration of the Public Employees' Retirement System adopted its resolution regarding section 414(h)(2) IRC on September 18, 1985; and

**WHEREAS**, the Internal Revenue Service has stated in December 1985, that the implementation of the provisions of section 414(h)(2) IRC pursuant to the Resolution of the Board of Administration would satisfy the legal requirements of section 414(h)(2) IRC; and

**WHEREAS**, the Nipomo Community Services District has determined that even though the implementation of the provisions of section 414(h)(2) IRS is not required by law, the tax benefit offered by section 414(h)(2) IRC should be provided to its employees who are members of the Public Employees' Retirement System:

**NOW, THEREFORE, BE IT RESOLVED, DETERMINED AND ORDERED**, by the Board of Directors of the District as follows:

- I. That the Nipomo Community Services District will implement the provisions of section 414(h)(2) Internal Revenue Code by making employee contributions pursuant to California Government Code section 20691 to the Public Employees' Retirement System on behalf of its employees who are members of the Public Employees Retirement System. "Employee contributions" shall mean those contributions to the Public Employees' Retirement System which are deducted from the salary of employees and are credited to individual employee's accounts pursuant to California Government Code section 20691.
- II. That the contributions made by the Nipomo Community Services District to the Public Employees' Retirement System, although designated as employee contributions, are being paid by the Nipomo Community Services District in lieu of contributions by the employees who are members of the Public Employees' Retirement System.
- III. That employees shall not have the option of choosing to receive the contributed amounts directly instead of having them paid by the Nipomo Community Services District to the Public Employees' Retirement System.
- IV. That the Nipomo Community Services District shall pay to the Public Employees' Retirement System the contributions designated as employee contributions from the same source of funds as used in paying salary.
- V. That the amount of contributions designated as employee contributions and paid by the Nipomo Community Services District to the Public Employees' Retirement System on behalf of an employee shall be the entire contribution required of the employee by the Public Employees' Retirement Law (California Government Code sections 20000, et seq.).

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- VI. That the contributions designated as employee contributions made by Nipomo Community Services District to the Public Employees' Retirement System shall be treated for all purposes, other than taxation, in the same way that member contributions are treated by the Public Employees' Retirement System.

Upon the motion of Director Vierheilig, seconded by Director Eby, and on the following roll call vote, to wit:

AYES: Directors Vierheilig, Eby, Trotter, Harrison and Winn  
NOES: None  
ABSENT: None  
CONFLICTS: None

the foregoing resolution is hereby adopted this 12<sup>th</sup> day of November 2008.



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Michael Winn, President  
Nipomo Community Services District  
Board of Directors

ATTEST:



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Donna K. Johnson  
Secretary to the Board