

**SAN JUAN COUNTY UTAH
RESOLUTION NO 2024-08**

A RESOLUTION OF THE GOVERNING BODY OF SAN JUAN COUNTY AUTHORIZING THE EXECUTION AND COUNTY ELECTION OF TIER II PUBLIC SAFETY EMPLOYEE RETIREMENT CONTRIBUTIONS FOR THE 2024-2025 STATE FISCAL YEAR

WHEREAS, the San Juan County Board of Commissioners of San Juan County, Utah, are the proper authority to authorize the pick-up of Tier II Public Safety employee retirement contributions; and

WHEREAS, the San Juan County Board of Commissioners employs employees who are eligible for and participate as members in the Public Safety Tier II Contributory Retirement System administered by the Utah Retirement Systems; and

WHEREAS, in accordance with Federal and State law, including Section 414(h)(2) of the Internal Revenue Code, employers may take formal action to pick up required employee contributions, which will be paid by the employer in lieu of employee contributions;

WHEREAS, San Juan County Board of Commissioners desire to formally pick up a portion of the employee contributions required to be paid under Subsection 49-23-301(2)(c), as enacted in S.B. 56, Public Safety Tier II Retirement Enhancements (2020 General Session) and modified by S.B. 140, Utah Retirement System Amendments (2024 General Session), for all County employees participating in the Public Safety Tier II Contributory Retirement System; and

WHEREAS, the San Juan County Board of Commissioners is duly authorized to take this formal action on behalf of the County as a participating employer with the Utah Retirement Systems:

NOW, THEREFORE, BE IT RESOLVED that the San Juan County Board of Commissioners, declares that beginning July 1, 2024, the County shall prospectively pick up and pay required employee contributions for all Public Safety employees who are members of the Public Safety Tier II Contributory Retirement System, subject to maximum of 4.73% of compensation for each employee (an increase of 2.14% per employee in July 2024).

BE IT FURTHER RESOLVED that the elected picked up contributions paid by the employer, even though designated as employee contributions for state law purposes, are being paid by the County on behalf of its agency in lieu of the required employee contributions.

BE IT FURTHER RESOLVED that the picked up contributions will not be included in the gross income of the employees for tax reporting purposes, that is, for federal or state income tax withholding taxes, until distributed from the Utah Retirements Systems, so that the contributions are treated as employer contributions pursuant to Section 414(h)(2) of the Internal Revenue Code.

BE IT FURTHER RESOLVED that the picked up contributions are a supplement and not a salary reduction to the county employees who are eligible for and participating members in the New Public Safety Tier II Contributory Retirement System.

BE IT FURTHER RESOLVED that from and after the date of this pick up, a county employee may not have a cash or deferred election right with respect to the designated employee contributions, including that the employees may not be permitted to opt out of the pick up and may not be entitled to any option of choosing to receive the contributed amounts directly instead of having them paid by the county on behalf of its employees to the Utah Retirement Systems.

PASSED, ADOPTED, AND APPROVED this Resolution on this 18th day of June 2024, by the following vote:

Those voting aye: 3


Those voting nay: 0

Those absent or abstaining:

BOARD OF SAN JUAN COUNTY COMMISSIONERS



ATTEST:



Lyman Duncan, Clerk/Auditor

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