(R-93-404)

RESOLUTION NUMBER R-280706 ADOPTED ON SEP 21 1992

WHEREAS, the Council of The City of San Diego adopted
Resolution No. R-255609 on January 4, 1982 establishing a
Supplemental Pension Savings Plan for eligible employees; and

WHEREAS, in 1986 the City Council approved a separate Supplemental Pension Savings Plan with amended participation rates for employees who are mandated by federal law to pay Medicare payroll taxes; and

WHEREAS, the Supplemental Pension Savings Plan - Medicare Plan has been subsequently amended on January 12, 1987, by Resolution No. R-267438; and

WHEREAS, Resolution No. R-264418 adopted on November 12, 1985 authorized the City Manager to effectuate future changes to the plan without requiring a vote when such changes are necessary to bring the plan into legal conformance with federal or state law; and

WHEREAS, rules for discrimination testing, limitations on annual additions, rules pertaining to the withdrawal of monies and rules concerning the distribution of benefits have been incorporated into the amended and restated plan document as they pertain to the Tax Reform Act of 1986; and

WHEREAS, an amendment was submitted to a vote of the active participants on May 15 through May 29, 1987 to add an early retirement provision to the plan so that distributions prior to age 59 but within the City's retirement age provisions are not

subject to the ten percent (10%) excise tax on early distributions; and

WHEREAS, the results of the ballot were: Yes -3,341 (98.7%), No -40 (1.2%), Invalid -5 (0.1%); and

WHEREAS, a subsequent amendment was submitted for a vote of the active participants on June 10 through June 24, 1988, to (1) provide for automatic payoff sixty days after termination; (2) add a hardship withdrawal provision; (3) allow for continuous open enrollment; and (4) delete the classification of Police Recruit from eligibility; and

WHEREAS, the results of the ballot were: Yes - 3,053 (94.6%), No - 147 (4.5%), Invalid - 28 (0.9%); and

WHEREAS, recent amendments to the Internal Revenue Code require changes for nondiscrimination testing for matching contributions and employee contributions with respect to eligible highly compensated employees under section 401(m) of the Internal Revenue Code; and

WHEREAS, the section 401(m) amendments affect the definition of "Highly Compensated Employee" and the treatment of excess contributions; and

WHEREAS, the Omnibus Budget and Reconciliation Act of 1990 added definitions required by the Internal Revenue Service for compliance with the elapsed time method of vesting; NOW, THEREFORE,

BE IT RESOLVED, by the Council of The City of San Diego, that The City of San Diego's SPSP-M Plan be and the same is hereby formally adopted as described in the amended and restated

plan document on file in the office of the City Clerk as Document No. RR- $\frac{280706}{}$.

APPROVED: JOHN W. WITT, City Attorney

By Starant 11/10

Sharon A. Marshall Deputy City Attorney

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by the following vote: Council Members Yeas Nays Not Present Ineligible	1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 -	, ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	aga garrawanga ga Madilinia magaga di Madilinia ag	man share so were resident to respect to the line to the fields	est and disperse their a transfer and the	ersielle
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Ron Roberts John Hardey George Stevens Tom Behr Valerie Stallings Judy McCarty Bob Filner Mayor Maureen O'Connor MAUTHENTICATED BY: MAUREEN O'CONNOR Mapor of The City of San Diego, California. CHAPLES G. ABDELNOUR City Clerk of The Gity of San Diego, California. By Maureen City of San Diego, California. CHAPLES G. ABDELNOUR City Clerk of The Gity of San Diego, California. Deputy.	Council Members	Yeas	Nays	Not Present	Ineligible	
John Hardey George Stevens Tom Behr Valerie Stallings Judy McCarty Bob Filner Mayor Maureen O'Connor AUTHENTICATED BY: MAUREEN O'CONNOR Mayor of The City of San Diego, California. CHARLES G. ABBELNOUR City Clerk of The City of San Diego, California. By Harney L. Barney Deputy. Office of the City Clerk, San Diego, California	Abbe Wolfsheimer			\mathbf{Z}		
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Valerie Stallings Judy McCarty Bob Filner Mayor Maureen O'Connor AUTHENTICATED BY: MAUREEN O'CONNOR Mayor of The City of San Diego, California. CHARLES G. ABDELNOUR City Clerk of The City of San Diego, California. By Mauria L. Barrias Deputy. Office of the City Clerk, San Diego, California	George Stevens					
Judy McCarty Bob Filner Mayor Maureen O'Connor MAUREEN O'CONNOR Mayor of The City of San Diego, California. CHARLES G. ABDELNOUR City Clerk of The City of San Diego, California. By Charles G. Abdelnour City Clerk of The City of San Diego, California. Deputy. Office of the City Clerk, San Diego, California	Tom Behr	\Box				
Bob Filner Mayor Maureen O'Connor MAUREEN O'CONNOR Mayor of The City of San Diego, California. CHARLES G. ABDELNOUR City Clerk of The City of San Diego, California. By Maureen O'Connor CHARLES G. ABDELNOUR City Clerk of The City of San Diego, California. Deputy. Office of the City Clerk, San Diego, California	Valerie Stallings	⊡ ∕_				
Mayor Maureen O'Connor AUTHENTICATED BY: MAUREEN O'CONNOR Mayor of The City of San Diego, California. CHARLES C. ABDELNOUR City Clerk of The City of San Diego, California. By Charles C. ABDELNOUR City Clerk of The City of San Diego, California. Deputy. Office of the City Clerk, San Diego, California	Judy McCarty					
AUTHENTICATED BY: MAUREEN O'CONNOR Mayor of The City of San Diego, California. CHARLES G. ABDELNOUR City Clerk of The City of San Diego, California. By Charles G. Abdrews Deputy. Office of the City Clerk, San Diego, California	Bob Filner	V				
AUTHENTICATED BY: Mayor of The City of San Diego, California. CHARLES G. ABDELNOUR City Clerk of The City of San Diego, California. By Manual A. Barray, Deputy. Office of the City Clerk, San Diego, California	Mayor Maureen O'Connor			M		
City Clerk of The City of San Diego, California. By Abandu L. Burnes Deputy. Deputy. Office of the City Clerk, San Diego, California	AUTHENTICATED BY:		Maye		·······	.,
(Seal) City Clerk of The City of San Diego, California. By Hands L. Barres , Deputy. Office of the City Clerk, San Diego, California			-			
Office of the City Clerk, San Diego, California	(Seal)		*********************			.,
Resolution R-280706 SEP 2 1992						

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