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RESOLUTION NUMBER R- 307761

DATE OF FINAL PASSAGE OCT 25 2012

A RESOLUTION OF THE COUNCIL OF THE CITY OF SAN DIEGO APPROVING AMENDMENTS TO THE CITY OF SAN DIEGO 2009 401(A) PLAN TO COMPLY WITH THE HEROES EARNINGS AND ASSISTANCE RELIEF ACT OF 2008.

WHEREAS, the City of San Diego (City) sponsors and maintains the City of San Diego 2009 401(a) Plan (the Plan), a defined contribution plan established effective July 1, 2009 for General Member employees hired or rehired by the City after June 30, 2009; and

WHEREAS, the Plan is a qualified governmental plan under sections 401(a) and 414(d) of the Internal Revenue Code of 1986 (Code), as amended; and

WHEREAS, the City has the authority to amend the Plan pursuant to section 11.01 of the Plan in order to comply with federal and state laws necessary to maintain the qualified status of the Plan; and

WHEREAS, in order to maintain the Plan's status as a qualified plan, the City is required to amend the Plan to comply with the Heroes Earnings and Assistance Relief Act of 2008 (the HEART Act), to provide the same benefits to survivors of participants who die while performing qualified military service as to survivors of participants who die while actively employed by the City, and to include differential wage payments as compensation for purposes of determining the annual additions limit under Internal Revenue Code section 415(c); and

WHEREAS, federal law requires the City to make these amendments on or before December 31, 2012, which is the last day of the plan year beginning after January 1, 2012;
NOW, THEREFORE,

BE IT RESOLVED, that the Council of the City of San Diego adopts the Amended and Restated City of San Diego 2009 401(a) Plan, which is on file in the Office of the City Clerk as Document No. RR- 307761, and authorizes the Mayor or his designee to execute the plan document.

APPROVED: JAN I. GOLDSMITH, City Attorney

By

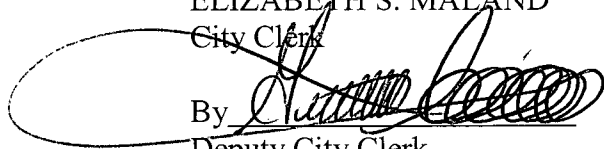


Roxanne Story Parks
Deputy City Attorney

RSP:mr
10/3/2012
Or.Dept: Risk Management
Doc No. 443807

I certify that the foregoing Resolution was passed by the Council of the City of San Diego, at this meeting of OCT 22 2012.

ELIZABETH S. MALAND
City Clerk

By 
Deputy City Clerk

Approved: 10-25-12
(date)


JERRY SANDERS, Mayor

Vetoed: _____
(date)

JERRY SANDERS, Mayor