

Resolution

06-17

APPROVED PICK-UP RESOLUTION FOR EXISTING PICK-UP

RESOLUTION OF THE QUEEN ANNE'S COUNTY BOARD OF COUNTY COMMISSIONERS.

The Queen Anne's County Board of County Commissioners met at a duly called and authorized meeting of the Board of County Commissioners on the date set forth below, such meeting being duly called pursuant to a notice stating the time, place and purpose of the meeting received by all Board members, and the following resolutions were made, seconded, and adopted by those present at the meeting.

WHEREAS, the eligible employees of Queen Anne's County participate in the Maryland Law Enforcement Officers' Pension System ("LEOPS");

WHEREAS, the Queen Anne's County Board of County Commissioners has previously adopted a pick-up of all of the mandatory contributions required under the Personnel and Pensions Article of the Annotated Code of Maryland, Division II, §26-204 for participating employees of Queen Anne's County who are members of LEOPS;

WHEREAS, the State Retirement Agency has adopted new procedures for reporting picked-up contributions in order to provide consistency in the Administration of state law, which procedures have been approved by the Internal Revenue Service;

WHEREAS, employers pick-up all of the mandatory employee contributions for employees participating in the LEOPS;

WHEREAS, the Board of County Commissioners of Queen Anne's County wishes to reaffirm and continue its pick-up under the new procedures;

NOW, THEREFORE, BE IT RESOLVED, that effective as of October 31, 2006 Queen Anne's County has determined to continue to pick-up all of the mandatory contributions by the employees who are members of LEOPS through a payroll reduction.

BE IT FURTHER RESOLVED, that said picked-up contributions paid by payroll reduction, even though designed as employee contributions for state law purposes, are being paid by Queen Anne's County in lieu of said contributions by the employee;

BE IT FURTHER RESOLVED, that the IRS' approval of the State Retirement Agency's new pick-up procedures shall not be effective for any contributions earned prior to the later of the date the resolution is signed or effective;

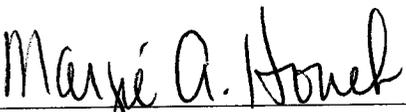
BE IT FURTHER RESOLVED, that said employee shall not be entitled to any option of choosing to receive the contributed amounts directly instead of having them paid by Queen Anne's County to LEOPS. This pick-up applies to all mandatory contributions that the employee is required to make to LEOPS: and

BE IT FURTHER RESOLVED, that this resolution constitutes formal action in writing from Queen Anne's County with respect to future contributions to meet the requirements set forth in paragraph (1) of the Law and Analysis in Internal Revenue Service Revenue Ruling 2006-43, 2006-35 I.R.B. 329.

IN WITNESS WHEREOF, we have hereunto set our hands and seal this 31st day of October 2006.

THE COUNTY COMMISSIONERS
OF QUEEN ANNE'S COUNTY

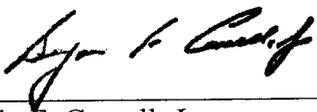
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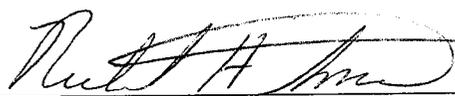
Margie A. Houck



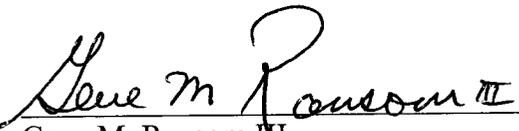
Joseph F. Cupani



Benjamin F. Cassell, Jr.



Richard A. Smith



Gene M. Ransom III



Michael S. Koval