

INDIANA STATEWIDE 911 BOARD

RESOLUTION NO. 2013-1

**RESOLUTION OF THE BOARD OF DIRECTORS OF THE
INDIANA STATEWIDE 911 BOARD
RECOGNIZING PARTICIPATION IN THE
PICK-UP OF EMPLOYEE CONTRIBUTIONS TO PERF**

WHEREAS, the Indiana Statewide 911 Board (the "Board") is a separate public body corporate and politic of the State of Indiana (the "State") created and existing under the authority of IND. CODE § 36-8-16.7-24 (the "Act"); and

WHEREAS, on March 19, 2012, the Governor of the State signed into law Senate Enrolled Act No. 345, PUB. L. NO. 132-2012 (Second Regular Session 117th General Assembly) (the "Act"); and

WHEREAS, the Act established the Board as the successor entity to the Wireless Enhanced 911 Advisory Board (the "Predecessor Entity"), a separate public body corporate and politic of the State formerly existing under the authority of IND. CODE § 36-8-16.5-18, as amended; and

WHEREAS, pursuant to the Act and Board Resolution No. 2012-1, the Board assumed the duties and obligations of the Predecessor Entity; and

WHEREAS, eligible employees of the Predecessor Entity who participated in the Indiana Public Employees' Retirement Fund ("PERF") had their mandatory contributions treated as employer contributions which is commonly referred to as a "pick-up"; and

WHEREAS, the Board recognizes its carryover obligation to pick-up the mandatory employee contributions made by participating employees in PERF for which the Board as an employer participates;

NOW, THEREFORE, BE IT RESOLVED BY THE INDIANA STATEWIDE 911 BOARD, THAT:

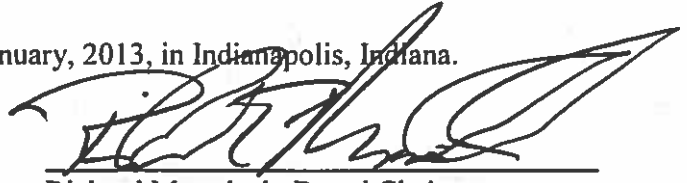
Section 1. Continuation of Obligation. The Board, under its Resolution 2012-1, determined that terms of employment of Board employees remained consistent and constant with those of the Predecessor Entity. Such terms of employment included the pick-up of all mandatory contributions by Board employees who participate in PERF.

Section 2. New Money Pick-Up. The contributions, even though designated as employee contributions for state law purposes, are paid in addition to regular compensation as a supplemental contribution that is separate and distinct from the employees' current or future compensation, and in lieu of contributions by the employees. Such contributions are not included in the gross income of the employees for any tax reporting purposes, that is for federal, state, or local tax withholding, or FICA taxes, until distributed either through a pension benefit or

a lump sum payment. The contributions are made on a pre-tax basis and are paid by the employer on behalf of the employee.

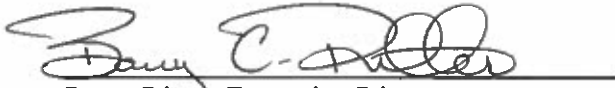
Section 3. **Restriction.** As required by law, employees shall not be entitled the option of choosing to receive the contributed amounts directly instead of having them paid by the Board to PERF.

Approved and adopted this 24th day of January, 2013, in Indianapolis, Indiana.



Richard Mourdock, Board Chairperson

ATTEST:



Barry Ritter, Executive Director