

**IN THE COUNTY LEGISLATURE OF JACKSON COUNTY, MISSOURI**

**AN ORDINANCE** repealing section 1505., Jackson County Code, 1984, relating to the Employees' Pension Plan, and enacting, in lieu thereof, one new section relating to the same subject, with an effective date.

**ORDINANCE NO. 4740**, June 1, 2015

**INTRODUCED BY** Dennis Waits, County Legislator

WHEREAS, section 1505., Jackson County Code, 1984, currently requires some County Employees' Pension Plan Members to contribute four percent of their salaries to the Plan for so long as they are active Members of the Plan; and

WHEREAS, this is the case even though section 1512.3 of the code limits the number of years of credited service upon which these Members' monthly pension income can be based to sixteen years; and

WHEREAS, principles of fairness suggest that such Members who have accrued sixteen years of credited service should no longer be required to make pension contributions; and

WHEREAS, amending the Employees' Pension Plan to eliminate the requirement that affected Members who have accrued sixteen years of credited service in the Plan continue to make contributions into the Plan is in the best interests of the health, welfare, and safety of the citizens of Jackson County; now therefore

**BE IT ORDAINED** by the County Legislature of Jackson County, Missouri, as follows:

Section A. Enacting Clause. Section 1505., Jackson County, 1984, is hereby repealed, and one new section enacted in lieu thereof, to be known as section 1505., to read as follows:

1505. Employee Contributions.

No employee contributions shall be required or permitted under this Plan, except as provided in sections 1505.1 and 1503.45.1. The participant contributions under the Prior Plan, together with the interest accumulated thereon, have been distributed to all the participants in the Prior Plan who were employed by the Employer as an Employee on December 31, 1976.

1505.1 Employee Contributions by Elected Officials.

Effective January 1, 2004, each Elected Official shall be required to contribute to the Plan four percent (4%) of such Elected Official's Compensation (hereinafter referred to as "Employee Contributions"). The Employer shall, solely for the purpose of compliance with Section 414(h) of the Code, pick-up the Employee Contributions required by this Section and the contributions so picked-up shall be treated as employer contributions in determining tax treatment under the Code and any applicable state tax code. The Elected Official shall have no option to receive the contributed amounts directly instead of having them paid by the Employer to the Plan. If, at the time benefit payments commence, the difference in the actuarial present value of the benefit under sections 1512.3 and 1512.1 is less than such Elected Official's total Employee Contributions plus interest at five percent (5%) compounded annually thereon, the Elected Official shall receive a

lump-sum refund of Employee Contributions (and interest, if applicable) equal to the shortfall, if any. Notwithstanding anything in this chapter to the contrary, once an Elected Official has accumulated sixteen years of Credited Service, such Elected Official's Employee Contributions to the Plan shall cease.

Section B. Effective Date. This Ordinance shall be effective as of July 1, 2015.

Effective Date: This Ordinance shall be effective immediately upon its passage by the County Executive.

APPROVED AS TO FORM:

  
Chief Deputy County Counselor

  
County Counselor

I hereby certify that the attached Ordinance, Ordinance No. 4740 introduced on June 1, 2015, was duly passed on June 22, 2015 by the Jackson County Legislature. The votes thereon were as follows:

Yeas 8

Nays 0


Abstaining 0

Absent 0

Excused 1

This Ordinance is hereby transmitted to the County Executive for his signature.

6.23.15  
Date

  
Mary Jo Spino, Clerk of Legislature

I hereby approve the attached Ordinance No. 4740.

6-23-15  
Date

  
Michael D. Sanders, County Executive