

IN THE COUNTY LEGISLATURE OF JACKSON COUNTY, MISSOURI

AN ORDINANCE amending section 1503.14 Jackson County Code, 1984, relating to the Jackson County Employees' Pension Plan.

ORDINANCE NO. 4494, January 7, 2013

INTRODUCED BY Scott Burnett, County Legislator

WHEREAS, the County's special pension counsel has advised that a recent amendment to federal tax law, the Heroes Earnings Assistance and Relief Tax (HEART) Act, requires governmental pension plans to provide that the beneficiaries of a plan member who dies while performing qualified military service be entitled to any additional benefits that would have been provided under the plan as if the member were an active member of the plan; and

WHEREAS, special counsel has recommended a technical amendment to the definition of "Credited Service" contained in the County's pension plan to reflect this change in federal law; and

WHEREAS, the recommended amendment is in the best interest 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. Sections 1503.14, Jackson County, 1984, is hereby amended, to read as follows:

1503.14 Credited Service.

The term "Credited Service" shall mean the number of years and months of employment for which a Member is given credit for the purpose of calculating his Monthly Retirement Income or Spouse Death Benefit under this Plan. As of any date, "Credited Service" shall be equal to the sum of the years and months calculated under subsections (a), (b) and (e) hereof, subject to the provisions of subsections (c) or (d) hereof, if applicable.

1503.14.1 For any period of employment prior to January 1, 1967, three-fourths (3/4) of the number of years and completed months of the Member's continuous employment for the Employer as an Employee from his last date of hire as an Employee to December 31, 1966.

1503.14.2 For any period of employment after December 31, 1966, the number of years and completed months of the Member's continuous employment for the Employer as an Employee from the later of (i) January 1, 1967, and (ii) his last date of hire as an Employee to the date of his termination of employment.

1503.14.3 For the purposes of this Plan the following periods of employment shall be considered "continuous employment" but shall not be recognized as Credited Service:

(i) a break in continuity of employment of not more than two (2) years; provided the Employee returns to work for at least twelve (12) months;

(ii) any period of employment during which the Employee was not compensated by the Employer, except that any such period during which an employee was absent on approved leave without Compensation while serving on active military duty in Operation Desert Storm, or between September 11, 2001 and December 31, 2006, shall be recognized as Credited Service;

(iii) any period of employment excluded pursuant to section 1506 hereof;

(iv) any period of employment prior to January 1, 1977, during which the Employee was eligible to participate in the Prior Plan but refused to make the Employee contributions required thereunder;

(v) a break in the continuity of employment prior to April 1, 1967, of more than two (2) years; provided:

(A) the Employee was employed by the Employer as an Employee on April 1, 1967; and,

(B) the Employee completes twenty-five (25) years of employment as an Employee by his Normal Retirement Date (including for this purpose any break in the continuity of employment occurring prior to April 1, 1967).

(vi) a break in the continuity of employment of more than two (2) years; provided:

(A) the reemployed Employee terminated Vested in the plan, or is a Retired Member of the Plan, or had completed fifteen (15) years of service during his prior employment; and,

(B) the Employee accrues sufficient Service during his period of reemployment to become Vested in the Plan.

1503.14.4 Notwithstanding any other provision contained in this section, no Member shall receive credit for any period of employment by the Jackson County Law Library, Inc., prior to January 1, 1993.

1503.14.5 Notwithstanding any other provision contained in this section, any Member who is employed on October 1, 2004, and is vested or becomes vested on or after that date shall receive Credited Service for period of Employment with the Employer for which the Member has not previously received Credited Service.

1503.14.6 Uniformed Services Employment and Re-employment Rights Act (USERRA).

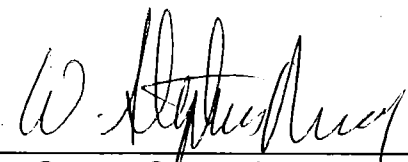
A Member will receive credit for pension benefits accrued during a member's service in the uniformed services (up to five years cumulative) upon the member's prompt reemployment with the County, as defined in the USERRA, on or after December 12, 1994. Credit for such service in the uniformed services, as well as the County's contributions to the plan on behalf of members, shall be applied retroactively upon the member's reemployment under the USERRA. The County's contribution shall not be dependent upon the member's repayment of contributions not made by the member during the period of such qualified service in the uniformed services under the USERRA. A member will be treated as an active member for purposes of any death benefit payable under section 1532. or 1533. of this chapter if such member dies while performing qualified military service.

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. 4494 introduced on November 27, 2012, was duly passed on January 22, 2012 by the Jackson County Legislature. The votes thereon were as follows:

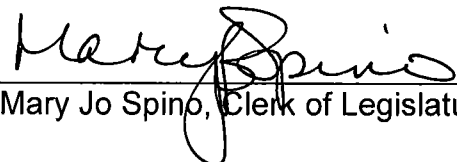
Yeas 8
Abstaining 0

Nays 0
Absent 1

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

1-22-13

Date




Mary Jo Spino, Clerk of Legislature

I hereby approve the attached Ordinance # 4494.

1-23-2013

Date



Michael D. Sanders, County Executive