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**RESOLUTION # 38-2011**

**Resolution offered by Supervisors of the Labor Relations and Employee Services Committee.**

**Resolved by the Board of Supervisors of Oneida County, Wisconsin:**

**WHEREAS**, the execution or modification of a payroll practice to be implemented by the County of Oneida (the "County") affecting employees' required contributions to a pension plan must be approved and adopted by the Board of the County of Oneida (the "Board") under federal tax law;

**WHEREAS**, the Board desires those County employees who are required to contribute a portion of their Wisconsin Retirement System ("WRS") contributions by reduction of their wages or salary, either by state law or in accordance with a labor agreement or employment contract, to make such contributions in a pre-tax manner.

**WHEREAS**, the Board recognizes that contributions to a pension plan originating through reduction of an employee's wages or salary are traditionally made on an after-tax basis unless otherwise accepted by the receiving pension plan;

**WHEREAS**, the Board further recognizes that the Wisconsin Department of Employee Trust Funds, which administers WRS, will accept pre-tax contributions from employees if the employer meets the criteria set forth under federal tax law;

**WHEREAS**, the Board intends the actions of the County setting forth the method by which employee contributions to WRS will be made in a pre-tax manner to be in compliance with all applicable rules and laws under the Internal Revenue Code and all supporting rulings, including Internal Revenue Code Section 414(h)(2) and Revenue Ruling 2006-43;

**WHEREAS**, the Board intends the actions of the County setting forth this method to be applied prospectively, from the effective date of these Resolutions; and

**WHEREAS**, the Board believes that the adoption of the protocol described herein is in the best interest of the County.

**NOW, THEREFORE, BE IT RESOLVED**, that the County's adoption of the procedure to implement the pre-tax contributions to WRS by employees required to make WRS contributions, either by state law or in accordance with a labor agreement or employment contract, is hereby approved;

**FURTHER RESOLVED**, that the proper officers of the County are hereby authorized and directed to take any and all actions as they deem necessary or advisable to ensure that all employees required to make WRS contributions will do so in a pre-tax manner by reducing each employee's compensation by the appropriate amount;

**FURTHER RESOLVED**, that the proper officers of the County are hereby authorized and directed to take any and all actions as they deem necessary or advisable to ensure that all employees required to make WRS contributions will not have the option of receiving the amount of the WRS contribution in cash;

**FURTHER RESOLVED**, that the proper officers of the County are hereby authorized and directed to take any and all actions as they deem necessary or advisable to ensure that all employees required to make WRS contributions will not have the option of opting out of the pre-tax contribution program and will not have the option of making their contribution in an after-tax fashion;

**FURTHER RESOLVED**, that the proper officers of the County are hereby authorized to perform all such acts, and to execute and deliver all such agreements, undertakings, documents, instruments or certificates in the name and on behalf of the County or otherwise as each such officer may deem necessary, advisable or appropriate to effectuate or carry out fully the purpose and intent of the foregoing resolutions and in accordance with applicable state and

52 federal law, and, where applicable, in accordance with an applicable labor agreement or  
53 employment contract; and

54 **FURTHER RESOLVED**, that the proper officers of the County are hereby authorized  
55 and directed to take any and all actions as they deem necessary or advisable to ensure that the  
56 implementation of the procedure directed in these resolutions is effective as of the date of the  
57 enactment of Wisconsin Act 10 or the effective date specified in a controlling labor agreement or  
58 employment contract.

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60 Vote Required: Majority = \_\_\_\_\_ 2/3 Majority = \_\_\_\_\_ 3/4 Majority = \_\_\_\_\_

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62 The County Board has the legal authority to adopt: Yes \_\_\_\_\_ No \_\_\_\_\_ as reviewed  
63 by the Corporation Counsel, \_\_\_\_\_, Date:  
64 \_\_\_\_\_

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66 Approved by the \_\_\_\_\_ this \_\_\_\_\_ day of \_\_\_\_\_, 2011.

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68 Offered and passage moved by: \_\_\_\_\_  
69 Supervisor  
70 \_\_\_\_\_  
71 Supervisor  
72 \_\_\_\_\_  
73 Supervisor  
74 \_\_\_\_\_  
75 Supervisor  
76 \_\_\_\_\_  
77 Supervisor

78 \_\_\_\_\_ Ayes  
79 \_\_\_\_\_ Nays  
80 \_\_\_\_\_ Absent  
81 \_\_\_\_\_ Abstain  
82 \_\_\_\_\_ Adopted

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88 by the County Board of Supervisors this \_\_\_\_\_ day \_\_\_\_\_, 2011.

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90 \_\_\_\_\_ Defeated

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93 Mary Bartelt, County Clerk Ted Cushing, County Board Chair