

**MARSHALL COUNTY PERSONNEL BOARD**  
**RESOLUTION TO RECOMMEND THAT THE COUNTY COMMISSION PROVIDE**  
**TIER I BENEFITS TO TIER II PLAN MEMBERS**

**WHEREAS**, under the provisions of Act 2019-132, employers who participate in the Employees' Retirement System pursuant to *Alabama Code* § 36-27-6 may elect to provide Tier I retirement benefits to Tier II plan members, and

**WHEREAS**, the Marshall County Commission participates in the Employees' Retirement System pursuant to *Alabama Code* § 36-27-6 and wishes to improve retirement benefits for its Tier II plan members;

**NOW, THEREFORE**, be it resolved by the Marshall County Personnel Board that it urges that the Marshall County Commission elect to provide Tier I retirement benefits to its Tier II plan members, subject to approval by the Employees' Retirement System Board of Control, so that, if approved, such election shall be effective the following fiscal year and is irrevocable.

**BE IT FURTHER RESOLVED** that the Marshall County Personnel Board encourages the Marshall County Commission to review the actuarial cost estimates provided by the Employees' Retirement System for such election and agree to pay any resulting increases in the employer contribution rate.

**BE IT FURTHER RESOLVED** that the Marshall County Personnel Board also urges that, beginning in the month that such election is effective, the Marshall County Commission's Tier II plan members shall contribute 7.5% of their earnable compensation to the Employees' Retirement System and the Commission's Tier II plan members who are law enforcement officers, as defined by *Alabama Code* § 36-27-59(a), shall contribute 8.5% of their earnable compensation to the Employees' Retirement System, as required by Act 2019-132.

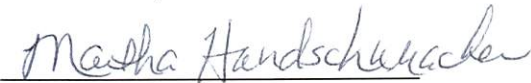
ADOPTED THE 9<sup>th</sup> day of December, 2019.



Charles Whisenant, Chair



Ben Gamel, Vice-Chair



Martha Handschumacher, Board Member



David Watts, Board Member



Penni Windsor, Secretary