

OKLAHOMA COUNTY

EMPLOYEES DEFINED CONTRIBUTION RETIREMENT SYSTEM

2019 AMENDMENT TO PERMIT PARTICIPATION BY EMPLOYEES OF THE OKLAHOMA COUNTY CRIMINAL JUSTICE AUTHORITY

Pursuant to authority vested in the undersigned, the Oklahoma County Employees Defined Contribution Retirement System (the “Plan”) is hereby amended as set forth below.

I. PREAMBLE

- A. Adoption and Effective Date of Amendment. This Amendment shall be effective as of _____.
- B. Purpose of Amendment. This Amendment permit employees of the Oklahoma County Criminal Justice Authority to participate in the Oklahoma County Employees Defined Contribution Retirement System.
- C. Inconsistent Provisions superseded. This Amendment shall supersede the provisions of the Plan to the extent those provisions are inconsistent with the provisions of this Amendment.

II. AMENDMENT OF DEFINITIONS

The following definitions are amended in their entirety to read as set forth below:

- A. Section 2.1(i) “Break-in-Service” is amended to read as follows:
 - (i) Break-in-Service: The words “Break-in-Service” shall mean a period of twelve consecutive months during which such an employee is not a Full Time Employee of the County or other participating employer. In determining whether a Break-in-Service has occurred, any period of unpaid leave under the Family Medical leave Act shall not be counted. A Break-in-Service shall also occur if all or part of such Participant’s Account is distributed to such Participant pursuant to Section 6.5(b).
- B. Section 2.1(r) “Employee” is amended to read as follows:
 - (r.) Employee: The word “Employee” shall mean

(i.) any person employed by the Employer on the basis of an employer-employee relationship who receives remuneration for personal services rendered to the Employer.

(ii.) Leased Employees within the meaning of Section 414(n)(2) of the Code, provided, however, that a Leased Employee shall not be considered an employee of the recipient if: (i) such employee is covered by a money purchase pension plan providing: (1) a nonintegrated employer contribution rate of at least 10% of compensation, as defined in Section 415(c)(3) of the Code, but including amounts contributed by the employer pursuant to a salary reduction agreement which are excludable from the employee's gross income under Section 125, Section 402(e)(3), Section 402(h) or Section 403(b) of the Code, (2) immediate participation, and (3) full and immediate vesting; and (ii) Leased Employees do not constitute more than 20% of the recipient's non-highly compensated workforce.

(iii.) bailiffs who have been appointed pursuant to Title 20 Okla. Stat. § 125.A, who participated in the Retirement System maintained by the County prior to October 1, 1989, and who have elected to participate in this Plan in lieu of participating in the Oklahoma Public Employees Retirement System and

(iv.) employees of the Oklahoma County Public Defender's Office who are designated by the Oklahoma County Public Defender's office as full time employees.

(v.) employees of the Oklahoma County Criminal Justice Authority.

C. Section 2.1(s) Employer is amended to read as follows:

Employer: The word "Employer" shall mean the County of Oklahoma County, the State of Oklahoma as it pertains to the employees of the State or the State of Oklahoma Court Fund who are allowed to participate in the Oklahoma County Employees Defined Contribution Retirement System and the Oklahoma County Criminal Justice Authority.

D. Section 2.1(v) is amended to read as follows:

(v.) Full Time Employee: The words "Full Time Employee" mean an Employee who satisfies the requirements to be classified as a Full Time Employee pursuant to the terms of the Oklahoma County Employee Handbook including (a) bailiffs and employees of the Oklahoma County Public Defender's office who are designated as full time and who satisfy such requirements and are classified as Employees pursuant to 2.1(r) above and (b) employees of the Oklahoma County Criminal Justice Authority who satisfy the requirements to be classified as Full Time Employees pursuant to the terms of the Oklahoma County Employee Handbook.

E. Section 2.1(ff) is amended to read as follows:

(ff.) Retirement Years of Service: The words "Retirement Years of Service" and "Retirement Service" shall mean the annual credit given to each Employee for purposes of determining whether a Participant has reached his or her Retirement Eligibility Date.

(i.) General Rule. An Employee shall accrue one year of Retirement Service for each twelve months within which he or she is classified as a Full Time Employee by the County pursuant to the definition set forth in section 2.1(v) hereof.

(ii.) Additional Credit: An Employee who is 100% vested pursuant to Section 6.2(b) and who provides such documentation as may be requested by the Retirement Board may be granted additional credit for determining Retirement Years of Service for the following:

a) Credit for Prior Service with Oklahoma County or Other Participating Employer. Any former employee of Oklahoma County or another Employer that participates in the Plan, who incurs a Break-in-Service, may receive credit for Years of Credited Service prior to such Break-in-Service which can only be used to determine the Employee's Retirement Eligibility Date. Except as required under Subsection 2.1(jj)(iii) under no circumstances shall Years of Credited Service earned prior to a Break-in-Service be counted for purposes of vesting under Section 6.2(b) with respect to benefits earned after the Break-in-Service. Further, Years of Credited Service earned after a Break-in-Service shall not be counted to determine vesting with respect to benefits earned prior to a Break-in-Service. In addition, Years of Credited Service shall not be used in determining a Participant's Retirement Eligibility Date prior to a Break-in-Service.

b) Other governmental service credit. Other full time employment from any City, other County or State agency within the State of Oklahoma and/or federal government shall entitle the Oklahoma County Retirement Plan Participant to receive credit for up to seven (7) years of said service, provided the Participant is not eligible for or cannot receive credit for such service in any city, state or federal retirement system. Said employee must submit a written affidavit from such prior Employer attesting to the time such Employee was employed and that such time will not result in credit for such service under another retirement system. Any credit for such time can only be used to apply toward Retirement Eligibility. Under no circumstances shall the employee be credited with any of the aforementioned time for vesting.

c) Annual Leave. Retirement Service for each Plan Year shall include the number of hours of unused Annual Leave to which Employee is entitled as of the end of the Plan Year, during which an Employee's employment with the County or other participating employer terminates subject to the following: (1) Hours of Annual Leave will not be credited to an Employee more than once, therefore if Hours of unused Annual Leave are used to credit an Employee with a Year of Retirement Service such hours when taken by the Employee shall not be counted as Retirement Service; and (2) the maximum accrued but unused annual leave to be credited to achieve retirement eligibility for an employee with zero (0) to five (5) full years of service determined without counting any days of unused Annual Leave is thirty (30) days, and (3) beginning with the completion of the fifth year and beyond, the maximum accrued but unused annual leave to be credited to achieve retirement eligibility is forty-five (45) days. In addition, employees will receive payment for accrued but unused annual leave upon employment termination. Unused annual leave cannot be used to extend the Employment Termination Date. Any credit for such time can only be used to apply toward retirement eligibility. Under no circumstances shall the employee use any of the aforementioned time for vesting.

d) Credit for Military Service under USERRA. Pursuant to the requirements of the Uniformed Services Employment and Reemployment Rights Act of 1994, Participant returning to employment with the County or other participating employer under Uniformed Service as set forth in section 414(u) of the Code shall be granted Retirement Service for all periods of Uniformed Service in accordance with the requirements and provisions of Section 414(u) of the Code.

e) Unpaid Leave of Absence. All periods of unpaid leave (including periods when Workers Compensation was received) which were not paid are excluded unless the employee has made appropriate payment into the Retirement Fund. For purposes of this provision, the amount of contribution required to be made by a Participant in order to cause a period of unpaid leave to be counted for purposes of determining retirement eligibility hereunder shall be equal to the monthly contribution made by the County or other participating employer for the month preceding the period of unpaid leave of absence times the number of months during the leave of absence.

f) Calculations of creditable Retirement Service time.

A) Any reference in this Plan to an Employee's months of service is based upon months and days an Eligible Employee received compensation (as defined in Section 2.1(1)) as a Full Time Employee, as defined in Section 2.1(v) from the County.

B) A Month of Service means any full month beginning on the Participant's date of hire during which a Participant is compensated as a Full Time Employee. For purposes of measuring Months of Service, a month shall begin on the day a Participant is hired and end on the day prior to the day in succeeding months which coincide with the day of hire unless such day does not exist in such succeeding month, in which case the month shall end on the last day of such succeeding month. This definition is illustrated by the following, if a Participant is hired on the 30th day of the month, his Months of Service will be measured from the 30th of each month to the 29th of the next month except for Februaries with only 28 days, in which case the month will be measure from January 30th to February 28th.

C) The expiration of the term of office of an elected official shall not be considered as interrupting continuity of employment, provided the official is re-elected for a consecutive term.

F. Section 3.1(c) (ii) "Exclusions" is amended to read as follows:

(ii) An Employee whose employment with the County or other participating employer is classified as part-time, temporary, seasonal, provisional in nature, or contractual in accordance with the County's standard personnel policies and procedures,

G. Section 3.1(c) (v) “Exclusions” is amended to read as follows:

- (v) Any person who is excluded from receiving benefits under this Plan at the time such person is hired by the County or other participating employer.

H. Section 3.3 a) “Re-employment prior to a Break-in-Service” is amended to read as follows:

- a) Re-employment prior to a Break-in-Service. Any terminated Participant who has not been classified as a Retiree and who renews full-time employment with Oklahoma County, or other participating employer, without incurring a Break-in-Service, shall be (i) in the Plan subject to Sections 3.1 and 3.2 with respect to eligibility and (ii) subject to section 2.1 (ff) with respect to determining Retirement Service and Section 2.1(jj) with respect to determining Vesting Service, all time accrued during the previous employment shall be credited toward determining such employee’s Retirement Eligibility Date and vested Percentage as described in Section 6.2(b).

I. Section 3.3 b) “Re-employment prior to a Break-in-Service” is amended to read as follows:

- b) Re-employment following a Break-in-Service. Any terminated Participant re-employed by Oklahoma County, or other participating employer, following a Break-in-Service, who is not 100% vested will be treated as a new hire and subject to the policies, terms and conditions of the Plan, including vesting schedules and retirement policies. Any terminated Participant who is not a Retiree, but who is 100% vested, shall reenter the Plan upon being reemployed and subject to section 2.1(ff) with respect to determining Retirement Service and Section 2.1(jj) with respect to determining Vesting Service, all time accrued during his or her previous employment shall be credited toward determining such Participant’s Retirement Eligibility Date and vested percentage as described in Section 6.2(b).

J. Section 3.4 “Re-employment of Retired Employees.” is amended to read as follows:

Re-employment of Retired Employees. In the event an Oklahoma County Retiree, or retiree from another participating employer, is re-employed by Oklahoma County or another participating employer, a separate Contribution Account will be established for each rehired retiree, in which Retirement contributions made after the Retiree’s date of reemployment will be contributed. Upon this reemployment, said Participant will be treated as a new hire and subject to the policies, terms and conditions of Oklahoma County, including vesting schedules, health coverage(s) and retirement policies.

K. Section 6.2(d) 2 "Unvested Participant." is amended to read as follows:

2. Unvested Participant. If a Participant who is 0% vested terminates employment his or her entire account resulting from Employer contributions shall be forfeited; provided that if such Participant is rehired within 12 months of his or her termination date, his or her Account shall not be restored and shall remain forfeited but his or her Retirement Vesting Years of Service earned prior to the termination shall be credited to the Participant as of the date he or she is rehired. Years of Service earned after the date of rehire shall not be credited to determine the Participant's Years of Service prior to the date of rehire. Separation of employment with a participating employer, and the immediate employment with another covered employer will not result in the Participant's account balance being forfeited and their vesting will continue with no break.

Except as otherwise provided in this Amendment, the Plan is hereby ratified and confirmed in all respects.

EXECUTED as of the 23rd day of December 2019.

OKLAHOMA COUNTY RETIREMENT BOARD

Cavie Blumett

Chairperson, _____

Forrest "Butch" Freeman

Treasurer, Forrest "Butch" Freeman

ATTEST:

D. B. Horton



Secretary,

**BOARD OF COUNTY COMMISSIONERS
OF OKLAHOMA COUNTY, OKLAHOMA**

Caria Blumett
Chairman

Brian Maughan
Member

Kevin Calvey
Member

ATTEST:

D. B. Hooten
County Clerk and Secretary to the Board



Approved on January 6, 2020