

RESOLUTION

NO: [Title]

LIVINGSTON COUNTY

DATE: Click or tap to enter a date.

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**Resolution Authorizing the Board Chair to Sign a Letter of Agreement Regarding Retirement Benefits for Reemployed Retirees - Sheriff**

**WHEREAS,** the current collective bargaining agreement between the Sheriff, and Livingston County Board of Commissioners and the Livingston County Deputy Sheriff Association, representing Sheriff Deputies, Corrections Deputies, Animal Control Officers and Detectives, provides at Article 35.3 that new hires shall be enrolled in the Michigan Municipal Employees' Retirement System ("MERS") Hybrid Pension Plan, and

**WHEREAS,** however, pursuant to MERS Plan Document, Section 9 (2) (b) "No reemployed retiree shall become a member or participant of, or accrue service or vesting/eligibility credit under, the Defined Benefit Plan or the Hybrid Plan based upon such reemployment...", and

**WHEREAS,** the parties wish to address the retirement benefits for reemployed retirees by entering into a Letter of Agreement that provides for Employer contributions into a 457 account for rehired retirees who are not otherwise eligible to enroll in the Hybrid Plan, and

**WHEREAS,** for reemployed retirees, as defined under the MERS Plan Document, hired prior to 12/31/2025, the Employer shall provide a contribution to the reemployed retiree's §457 account (currently administered by Nationwide Retirement Solutions). The Employer contribution shall be 5% of the rehired retiree's base wage as defined by the CBA at Article 57, and

**WHEREAS,** this Employer contribution shall continue until eligibility for the Defined Contribution Plan on 12/31/2025. Thereafter, rehired retirees shall be enrolled in the Defined Contribution Plan pursuant to the CBA and the Employer contributions to the §457 account shall cease, and

**WHEREAS,** this Employer contribution shall be retroactive to dates of reemployment of the rehired retirees.

**THEREFORE, BE IT RESOLVED** the Livingston County Board of Commissioners authorizes the Chair to sign the attached Letter of Agreement between Livingston County, the Livingston County Sheriff, and the Livingston County Deputy Sheriff Association regarding retirement benefits for rehired retirees subject to review and approval by County Civil Counsel.

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MOVED:

SECONDED:

CARRIED: