

**MENDOCINO COUNTY RUSSIAN RIVER FLOOD CONTROL
&
WATER CONSERVATION IMPROVEMENT DISTRICT**

RESOLUTION #16-01

**A RESOLUTION OF THE BOARD OF TRUSTEES OF MCRRFC & WCID TO TAX
DEFER MEMBER-PAID CONTRIBUTIONS TO THE CALIFORNIA PUBLIC
EMPLOYEES' RETIREMENT SYSTEM (IRC 414(h)(2))**

WHEREAS, the Trustees of the Mendocino County Russian River Flood Control and Water Conservation Improvement District has the authority to implement the provisions of Section 414(h)(2) of the Internal Revenue Code; and,

WHEREAS, the Mendocino County Russian River Flood Control and Water Conservation Improvement District determines that, even though the implementation of provisions of Section 414(h)(2) IRC is not required by law, the tax benefit should be provided to all employees who are members of the California Public Employees' Retirement System (CalPERS).

NOW BE IT RESOLVED:

1. **THAT** the Mendocino County Russian River Flood Control and Water Conservation Improvement District will implement the provisions of Section 414 (h)(2) IRC by making employee contributions pursuant to California Government Code Section 20691 to the CalPERS on behalf of its employees who are members of CalPERS. "Employee contributions" shall mean those contributions to the CalPERS which are deducted from the salary of employees and are credited to those individual employee accounts pursuant to California Government Code Section 20691.
2. **THAT** any contributions made by the Mendocino County Russian River Flood Control and Water Conservation Improvement District to CalPERS, if designated as employee contributions, are being paid by the District in lieu of contributions by the employees who are members of the CalPERS.
3. **THAT** employees shall not have the option of choosing to receive any amounts contributed by the District on behalf of the employee directly, instead of having them paid by Mendocino County Russian River Flood Control and Water Conservation Improvement District to the CalPERS.
4. **THAT** the Mendocino County Russian River Flood Control and Water Conservation Improvement District shall pay to the CalPERS any contributions

designated as employee contributions from the same source of funds as used in paying salary.

5. **THAT** the amount of any contributions designated as employee contributions and paid by the Mendocino County Russian River Flood Control and Water Conservation Improvement District to the CalPERS on behalf of an employee shall be the entire contribution required of the employee by the California Public Employees' Retirement Law (California Government Code Sections 20000, et seq.).
6. **THAT** any contributions designated as employee contributions made by Mendocino County Russian River Flood Control and Water Conservation Improvement District to the CalPERS shall be treated for all purposes, other than taxation, in the same way that member contributions are treated by the CalPERS.

Adopted 14th of March, 2016 by the Board of Trustees of the Mendocino County Russian River Flood Control and Water Conservation Improvement District.

Alfred White	Yes / No / Abstain / Absent
Paul Zellman	Yes / No / Abstain / Absent
Tyler Rodrigue	Yes / No / Abstain / Absent
Judy Hatch	Yes / No / Abstain / Absent
Richard Shoemaker	Yes / No / Abstain / Absent

Signed: Alfred White
Alfred White
President

Attest:
Signed: Tamara Alaniz
Tamara Alaniz
General Manager