



# TUSCOLA COUNTY

## Committee of the Whole

### MEETING AGENDA

Monday, June 27, 2022 – 8:00 AM

H.H. Purdy Building Board Room, 125 W. Lincoln St., Caro, MI 48723

**Public may participate in the meeting electronically:**  
**Join by phone:** (US) +1 929-276-1248 PIN:112 203 398#  
**Join by Hangouts Meeting ID:** [meet.google.com/mih-jntr-jya](https://meet.google.com/mih-jntr-jya)

8:00 AM Call to Order - Chairperson Bardwell  
Roll Call - Clerk Fetting

Page

#### County Updates

1. Legislative Update - Senator Kevin Daley

#### New Business

1. Mosquito Abatement Mid-Season Update - Larry Zapfe, Mosquito Abatement Director
2. Tuscola County Advisory Council on Aging By-Laws 4  
[Tuscola County Advisory Council on Aging By-Laws](#)
3. Request from Sherry Kletke to reappoint John Hunter to the Mid-State Health Policy Board for a 3-year term. His current term expires August 31, 2022. 5  
[Reappointment to Mid-State Health Network Policy Board](#)

#### Old Business

#### Finance/Technology

Committee Leader **Commissioner Young** and Commissioner DuRussel

**Primary Finance/Technology**

**On-Going and Other Finance**

## On-Going and Other Technology

### Building and Grounds

Committee Leader **Commissioner DuRussel** and Commissioner Grimshaw

#### Primary Building and Grounds

#### On-Going and Other Building and Grounds

1. Health Department Lease
2. Building Codes Record Storage

### Personnel

Committee Leader **Commissioner Grimshaw** and Commissioner Vaughan

#### Primary Personnel

1. Letter of Resignation from Animal Control Director, Leigh Wolfe 6  
[Director of Animal Control Letter of Resignation](#)
2. Letter of Resignation from Gail Nesberg from the Tuscola County  
Advisory Council on Aging - Refilling of Position 7  
  
[Tuscola County Advisory Council Letter of Resignation](#)
3. Municipal Employees Retirement System (MERS) Regulatory 8 - 103  
Addendums  
[DB AFSCME AgreementAddendum-10](#)  
[DB AFSCME Hired 1-1-11 AgreementAddendum-16](#)  
[DB AFSCME Hired 1-11-11 AgreementAddendum-16](#)  
[DB Circuit Court AgreementAddendum-12](#)  
[DB Command Officer AgreementAddendum-20](#)  
[DB Dispatchers AgreementAddendum-21](#)  
[DB Dispatchers Hired After 1-1-11 AgreementAddendum-25](#)  
[DB District Court AgreementAddendum-11](#)  
[DB Elected Officials AgreementAddendum-15](#)  
[DB Non Union Salary-Hourly-Elected Hired 1-1-11](#)  
[AgreementAddendum-17](#)  
[DB Non-Union Hourly AgreementAddendum-13](#)  
[DB Non-Union Salary AgreementAddendum-14](#)  
[DB Sheriff AgreementAddendum-02](#)  
[DB Sheriff Dept. Corrections Hired 1-1-11 AgreementAddendum-](#)  
[24](#)  
[DB Sheriff POAM AgreementAddendum-23](#)

[DB Sheriff POAM Deputy Hired After 1-1-11 AgreementAddendum-26](#)

**On-Going and Other Personnel**

**Other Business as Necessary**

**On-Going Other Business as Necessary**

**Public Comment Period**

**Adjournment**

# TUSCOLA COUNTY ADVISORY COUNCIL ON AGING

## BY - LAWS

1. Council members need to be age sixty (60) or above to be a council member.
2. The Council accepts responsibility for overseeing senior services.
3. The Council needs to be prepared for emergency situations that may arise.

### Membership

1. Council officers include: Chairman, Vice-Chairman, Treasurer, Secretary, and Council Delegates
2. Officers and delegates shall serve one-year (1) terms.
3. Elections for Officers shall be the third Monday of September for the following year.
4. Whenever a vacancy occurs, the Chairperson shall declare the office vacant and inform the county clerk.
5. Removal of an officer shall be by a 2-3 vote for unexcused absences or conduct unbecoming an officer.
6. All Tuscola County Advisory Council members are approved by the Tuscola County Board of Commissioners

### Meetings

1. Regular meetings shall be held on the third Monday of each scheduled month. A rotation of Dining Centers will be the site of the scheduled meetings.
2. A quorum shall be at least four (4) council members.

Revised: 4/18/22

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## COW Agenda Item

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**Jodi Fetting** <jfetting@tuscolacounty.org>  
To: Renee Francisco <renee@tuscolacounty.org>

Fri, Jun 24, 2022 at 10:39 AM

Good Morning,

I have received a request from Sherry Kletke with Mid-State Health Network to have the Board of Commissioners reappoint John Hunter to the Policy Board for a 3-year term. His current term expires on August 31, 2022.

Thank you!  
Jodi



Leigh Wolfe  
Tuscola County Animal Control  
2738 W. Caro Rd.  
Caro, MI 48723

24 June 2022

Dear Clayette and Shelly,

Please accept this letter as my formal resignation as the Director of Animal Control from Tuscola County Animal Control. My last day of employment will be July 8, 2022.

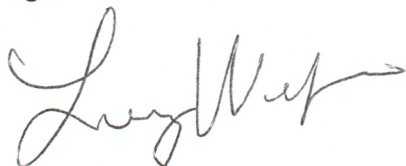
I want to thank you both for giving me this opportunity to be able to build this shelter from the ground up. This adventure has been nothing short of eventful, exciting, and a learning experience. I have thoroughly enjoyed serving Tuscola County and building a reputation for the Animal Control Department far different from the reputation we held when I began here. I have enjoyed working with my employees, local law enforcement, and other county departments, helping the animals of Tuscola County, and dealing with the wide variety of complaints we receive.

This opportunity has allowed not only myself, but my staff, to grow professionally and tackle each obstacle that comes our way as a team. This Animal Control department has three of the most remarkable and devoted Animal Control Officers and kennel attendants I have come to know. I wish my staff and the County of Tuscola nothing but the best.

Lastly, I will do everything I can to help with a smooth transition for our current team members at the shelter and ensure my responsibilities are wrapped up. If there is anything I can do to assist during this transition, please let me know. I will be available by phone as well if anything is needed in the future.

Sincerely,

Leigh Wolfe

A handwritten signature in cursive script, appearing to read "Leigh Wolfe", with a long horizontal flourish extending to the right.

Jerry Gamm

5-12-22

I (Gail Nesberg) No longer

wish to be on The Tussockta

County Advisory Council on

aging

Thank you

Gail Nesberg

# Defined Benefit Plan Adoption Agreement Addendum



1134 Municipal Way Lansing, MI 48917 | 800.767.MERS (6377) | Fax 517.703.9711

www.mersofmich.com

The employer, a participating municipality or court within the state of Michigan, hereby agrees to adopt and administer the MERS Defined Benefit (DB) Plan provided by the Municipal Employees' Retirement System of Michigan, as authorized by 1996 PA 220, in accordance with MERS Plan Document, as both may be amended, subject to the terms and conditions herein.

## I. Effective Date

The effective date shall be the first day of **January, 2021**.

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**II. Employer name** Tuscola Co

**Municipality number** 790201

This is an amendment of the existing Adoption Agreement for the MERS Defined Benefit.

Any changes to plan provisions apply to employees in the division on the effective date, as well as to new hires ongoing. Definitions will apply for all service accrued after the effective date.

**Division number** 79020110

**Division name on file with MERS** AFSCME

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## III. Plan Eligibility

Only those employees eligible for MERS membership may participate in the MERS Defined Benefit. If an employee classification is **included** in the plan, then employees that meet this definition will receive service credit if they work the required number of hours to meet the service credit qualification defined below. All eligible employees must be reported to MERS.

Using your Division Name above, expand on the employee classifications that are eligible to participate in MERS. For example, if Division is "General," please insert specific classifications that are eligible for MERS such as "Clerical Staff," "Elected Officials," "Library Director," etc.:

Secretary, Deputy Clerks, Account Clerks 111, Maintenance, FOC Clerks and all employees who are in the Division as of 04/07/2016 per Transfer ASA on file dated 04/07/2016.

Employee classification contains **public safety employees:**  Yes  No

Public safety employees include: law enforcement, parole and probation officers, employees responsible for emergency response (911 dispatch, fire service, paramedics, etc.), public works, and other skilled support personnel (equipment operators, etc.).



# Defined Benefit Plan Adoption Agreement Addendum

EMPLOYER NAME: Tuscola Co

DIV: 79020110

If you elect to include a special classification (chart below), then the employee will be required to meet the Service Credit Qualification as defined under section IV (Provisions) in order to earn a month of service. Excluded classification will require additional information below.

To further define eligibility (select all that apply):

Employee Classification	Included	Excluded	Not Employed
<b>Temporary Employees:</b> Those who will work for the municipality fewer than ____ months in total.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Part-Time Employees:</b> Those who regularly work fewer than ____ per ____.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Seasonal Employees:</b> Those who will work for the municipality from ____ to ____ only.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Voter-Elected Officials</b>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Appointed Officials:</b> An official appointed to a voter-elected office.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>Contract Employees</b>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

**Probationary Periods** (select one):

- Service will begin after the probationary period has been satisfied. Probationary periods are allowed in one-month increments, no longer than 12 months. During this probationary period, the employer will not report or provide service.

The probationary period will be \_\_\_\_ month(s).

Comments:

- Service will begin with the employee's date of hire (no Probationary Period). Effective with the date of hire, wages paid and any associated contributions must be submitted to MERS.

# Defined Benefit Plan Adoption Agreement Addendum

EMPLOYER NAME: Tuscola Co

DIV: 79020110

## IV. Provisions

### 1. Service Credit Qualification

To clarify how eligible employees earn service credit, please indicate how many hours per month an eligible employee needs to work. For example, if you require 10 eight-hour days, this would be 80 hours per month. If an 'hour per day' has been defined (like ten 7-hour days), electing 70 hours will be required. Employees must meet the definition of Plan Eligibility in order to earn service credit under the plan.

To receive one month of service credit, an employee shall work (or be paid for as if working)

75 hours in a month.

### 2. Leaves of Absence

Indicate by checking the boxes below, whether the potential for service credit will be allowed if an eligible employee is on one of the following types of leave, regardless of meeting the service credit qualification criteria.

Regardless whether an eligible employee is awarded service credit while on the selected type(s) of leave:

- MERS will skip over these months when determining the FAC amount for benefit calculations.
- Third-party wages **are not** reported for leaves of absence.
- Employers **are not** required to remit employer contributions based on leaves of absence when no wages are paid by the employer.
- For **contributory divisions**, employee contributions are required where service credit is granted and due at the time of monthly wage and contribution reporting. Employers may use the following formula to calculate employee contributions: the employee's current hourly rate (prior to leave), multiplied by service credit qualification (hours) multiplied by employee contribution. For example, if employees' hourly rate is \$20, the division requires 120 hours to obtain service credit, and employee contributions are 5%, the calculation will look like: \$20/hour X 120 X .05 = \$120 in employee contribution for that leave month. Employers may use another internal formula, if they choose and MERS will make note of it.

Type of Leave	Service Credit Granted	Service Credit Excluded
Short-Term Disability	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Long-Term Disability	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Workers' Compensation	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Unpaid Family Medical Leave Act (FMLA)	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Other: _____ For example, sick and accident, administrative, educational, sabbatical, etc.	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Other 2: _____ Additional leave types as above	<input type="checkbox"/>	<input checked="" type="checkbox"/>

Leaves of absence due to military service are governed by the Federal *Uniformed Services Employment and Reemployment Rights Act* of 1994 (USERRA), IRC 414(u), effective January 1, 2007, IRC 401(a)(37).

# Defined Benefit Plan Adoption Agreement Addendum

EMPLOYER NAME: Tuscola Co

DIV: 79020110

## 3. Definition of Compensation

The Definition of Compensation is used to calculate a participant's final average compensation and is used in determining both employer and employee contributions. Wages paid to employees, calculated using the elected definition, must be reported to MERS.

Select your Definition of Compensation here. If you choose to customize your definition, skip this table and proceed to page 5.

	<input type="checkbox"/> Base Wages	<input type="checkbox"/> Box 1 Wages	<input type="checkbox"/> Gross Wages
<b>Types of Compensation</b>			
<b>Regular Wages</b> Salary or hourly wage X hours PTO used (sick, vacation, personal, bereavement, holiday leave, or unclassified) On-call pay	All Regular Wages included	All Regular Wages included	All Regular Wages included
<b>Other Wages</b> Shift differentials Overtime Severance issued over time (weekly/bi-weekly)	Excluded	All Other Wages included	All Other Wages included
<b>Lump Sum Payments</b> PTO cash-out Longevity Bonuses Merit pay Job certifications Educational degrees Moving expenses Sick payouts Severance (if issued as lump sum)	Excluded	All Lump Sum Payments included	All Lump Sum Payments included
<b>Taxable Payments</b> Travel through a non-accountable plan (i.e. mileage not tracked for reimbursement) Prizes, gift cards Personal use of a company car Car allowance	Excluded	All Taxable Payments included	All Taxable Payments included
<b>Reimbursement of Nontaxable Expenses</b> (as defined by the IRS) Gun, tools, equipment, uniform Phone Fitness Mileage reimbursement Travel through an accountable plan (i.e. tracking mileage for reimbursement)	Excluded	Excluded	Excluded
<b>Types of Deferrals</b>			
<b>Elective Deferrals of Employee Premiums/Contributions</b> 457 employee and employer contributions 125 cafeteria plan, FSAs and HSAs IRA contributions	All Elective Deferrals included	Excluded	All Elective Deferrals included
<b>Types of Benefits</b>			
<b>Nontaxable Fringe Benefits of Employees</b> Health plan, dental, vision benefits Workers compensation premiums Short- or Long-term disability premiums Group term or whole life insurance < \$50,000	All Nontaxable Fringe Benefits included	Excluded	All Nontaxable Fringe Benefits included
<b>Mandatory Contributions</b> Defined Benefit employee contributions MERS Health Care Savings Program employee contributions	All Mandatory Contributions included	Excluded	All Mandatory Contributions included
<b>Taxable Fringe Benefits</b> Clothing reimbursement Stipends for health insurance opt out payments Group term life insurance > \$50,000	Excluded	Excluded	All Taxable Fringe Benefits included
<b>Other Benefits / Lump Sum Payments</b> Workers compensation settlement payments	Excluded	Excluded	All Other Lump Sum Benefits included

# Defined Benefit Plan Adoption Agreement Addendum

EMPLOYER NAME: Tuscola Co

DIV: 79020110

**SKIP THIS TABLE** if you selected one of the standard definitions of compensation on page 4.

**CUSTOM:** If you choose this option, you must select boxes in each section you would like to include in your Definition of Compensation. You will be responsible for additional reporting details to track custom definitions.

## Types of Compensation

### Regular Wages

- Salary or hourly wage X hours
  On-call pay  
 PTO used (sick, vacation, personal, bereavement, holiday leave, or unclassified)
  Other: \_\_\_\_\_

### Other Wages apply: YES NO

- Shift differentials
  Severance issued over time (weekly/bi-weekly)  
 Overtime
  Other: \_\_\_\_\_

### Lump Sum Payments apply: YES NO

- PTO cash-out
  Educational degrees  
 Longevity
  Moving expenses  
 Bonuses
  Sick payouts  
 Merit pay
  Severance (if issued as lump sum)  
 Job certifications
  Other: \_\_\_\_\_

### Taxable Payments apply: YES NO

- Travel through a non-accountable plan (i.e. mileage not tracked for reimbursement)
  Car allowance  
 Prizes, gift cards
  Other: \_\_\_\_\_  
 Personal use of a company car

### Reimbursement of Nontaxable Expenses (as defined by the IRS) apply: YES NO

- Gun, tools, equipment, uniform
  Mileage reimbursement  
 Phone
  Travel through an accountable plan (i.e. tracking mileage for reimbursement)  
 Fitness
  Other: \_\_\_\_\_

## Types of Deferrals

### Elective Deferrals of Employee Premiums/Contributions apply: YES NO

- 457 employee and employer contributions
  IRA contributions  
 125 cafeteria plan, FSAs and HSAs
  Other: \_\_\_\_\_

## Types of Benefits

### Nontaxable Fringe Benefits of Employees apply: YES NO

- Health plan, dental, vision benefits
  Group term or whole life insurance < \$50,000  
 Workers compensation premiums
  Other: \_\_\_\_\_  
 Short- or Long-term disability premiums

### Mandatory Contributions apply: YES NO

- Defined Benefit employee contributions
  Other: \_\_\_\_\_  
 MERS Health Care Savings Program employee contributions

### Taxable Fringe Benefits apply: YES NO

- Clothing reimbursement
  Group term life insurance > \$50,000  
 Stipends for health insurance opt out payments
  Other: \_\_\_\_\_

### Other Benefits / Lump Sum Payments apply: YES NO

- Workers compensation settlement payments
  Other: \_\_\_\_\_

# Defined Benefit Plan Adoption Agreement Addendum

EMPLOYER NAME: Tuscola Co

DIV: 79020110

## V. Execution

### Authorized Designee of Governing Body of Municipality or Chief Judge of Court

The foregoing Adoption Agreement is hereby approved by \_\_\_\_\_ on  
the \_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_. (Name of Approving Employer)

Authorized signature: \_\_\_\_\_

Title: \_\_\_\_\_

### Received and Approved by the Municipal Employees' Retirement System of Michigan

Dated: \_\_\_\_\_, 20\_\_\_\_ Signature: \_\_\_\_\_  
(Authorized MERS Signatory)



I understand that approved board minutes are required to complete this request.

Board minutes should be sent to: [DataCollectionProject@mersofmich.com](mailto:DataCollectionProject@mersofmich.com)

# Defined Benefit Plan Adoption Agreement Addendum



1134 Municipal Way Lansing, MI 48917 | 800.767.MERS (6377) | Fax 517.703.9711

www.mersofmich.com

The employer, a participating municipality or court within the state of Michigan, hereby agrees to adopt and administer the MERS Defined Benefit (DB) Plan provided by the Municipal Employees' Retirement System of Michigan, as authorized by 1996 PA 220, in accordance with MERS Plan Document, as both may be amended, subject to the terms and conditions herein.

## I. Effective Date

The effective date shall be the first day of **January, 2021**.

---

**II. Employer name** Tuscola Co

**Municipality number** 790201

This is an amendment of the existing Adoption Agreement for the MERS Defined Benefit.

Any changes to plan provisions apply to employees in the division on the effective date, as well as to new hires ongoing. Definitions will apply for all service accrued after the effective date.

**Division number** 79020116

**Division name on file with MERS** AFSCME Hired as of 1/1/11

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## III. Plan Eligibility

Only those employees eligible for MERS membership may participate in the MERS Defined Benefit. If an employee classification is **included** in the plan, then employees that meet this definition will receive service credit if they work the required number of hours to meet the service credit qualification defined below. All eligible employees must be reported to MERS.

Using your Division Name above, expand on the employee classifications that are eligible to participate in MERS. For example, if Division is "General," please insert specific classifications that are eligible for MERS such as "Clerical Staff," "Elected Officials," "Library Director," etc.:

Recycling, Secretary, Maintenance, Law Clerk and all employees who are in the Division as of 04/07/2016 per Transfer ASA on file dated 04/07/2016.

Employee classification contains **public safety employees:**  Yes  No

Public safety employees include: law enforcement, parole and probation officers, employees responsible for emergency response (911 dispatch, fire service, paramedics, etc.), public works, and other skilled support personnel (equipment operators, etc.).

# Defined Benefit Plan Adoption Agreement Addendum

EMPLOYER NAME: Tuscola Co

DIV: 79020116

If you elect to include a special classification (chart below), then the employee will be required to meet the Service Credit Qualification as defined under section IV (Provisions) in order to earn a month of service. Excluded classification will require additional information below.

To further define eligibility (select all that apply):

Employee Classification	Included	Excluded	Not Employed
<b>Temporary Employees:</b> Those who will work for the municipality fewer than _____ months in total.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
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<b>Seasonal Employees:</b> Those who will work for the municipality from _____ to _____ only.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Voter-Elected Officials</b>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Appointed Officials:</b> An official appointed to a voter-elected office.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Contract Employees</b>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

**Probationary Periods** (select one):

- Service will begin after the probationary period has been satisfied. Probationary periods are allowed in one-month increments, no longer than 12 months. During this probationary period, the employer will not report or provide service.

The probationary period will be \_\_\_\_\_ month(s).

Comments:

- Service will begin with the employee's date of hire (no Probationary Period). Effective with the date of hire, wages paid and any associated contributions must be submitted to MERS.

# Defined Benefit Plan Adoption Agreement Addendum

EMPLOYER NAME: Tuscola Co

DIV: 79020116

## IV. Provisions

### 1. Service Credit Qualification

To clarify how eligible employees earn service credit, please indicate how many hours per month an eligible employee needs to work. For example, if you require 10 eight-hour days, this would be 80 hours per month. If an 'hour per day' has been defined (like ten 7-hour days), electing 70 hours will be required. Employees must meet the definition of Plan Eligibility in order to earn service credit under the plan.

To receive one month of service credit, an employee shall work (or be paid for as if working)

75 hours in a month.

### 2. Leaves of Absence

Indicate by checking the boxes below, whether the potential for service credit will be allowed if an eligible employee is on one of the following types of leave, regardless of meeting the service credit qualification criteria.

Regardless whether an eligible employee is awarded service credit while on the selected type(s) of leave:

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Type of Leave	Service Credit Granted	Service Credit Excluded
Short-Term Disability	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Long-Term Disability	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Workers' Compensation	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Unpaid Family Medical Leave Act (FMLA)	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Other: _____ For example, sick and accident, administrative, educational, sabbatical, etc.	<input type="checkbox"/>	<input checked="" type="checkbox"/>
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Leaves of absence due to military service are governed by the Federal *Uniformed Services Employment and Reemployment Rights Act* of 1994 (USERRA), IRC 414(u), effective January 1, 2007, IRC 401(a)(37).



# Defined Benefit Plan Adoption Agreement Addendum

EMPLOYER NAME: Tuscola Co

DIV: 79020116

## 3. Definition of Compensation

The Definition of Compensation is used to calculate a participant's final average compensation and is used in determining both employer and employee contributions. Wages paid to employees, calculated using the elected definition, must be reported to MERS.

Select your Definition of Compensation here. If you choose to customize your definition, skip this table and proceed to page 5.

	<input type="checkbox"/> Base Wages	<input type="checkbox"/> Box 1 Wages	<input type="checkbox"/> Gross Wages
<b>Types of Compensation</b>			
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<b>Other Wages</b> Shift differentials Overtime Severance issued over time (weekly/bi-weekly)	Excluded	All Other Wages included	All Other Wages included
<b>Lump Sum Payments</b> PTO cash-out Longevity Bonuses Merit pay Job certifications Educational degrees Moving expenses Sick payouts Severance (if issued as lump sum)	Excluded	All Lump Sum Payments included	All Lump Sum Payments included
<b>Taxable Payments</b> Travel through a non-accountable plan (i.e. mileage not tracked for reimbursement) Prizes, gift cards Personal use of a company car Car allowance	Excluded	All Taxable Payments included	All Taxable Payments included
<b>Reimbursement of Nontaxable Expenses</b> (as defined by the IRS) Gun, tools, equipment, uniform Phone Fitness Mileage reimbursement Travel through an accountable plan (i.e. tracking mileage for reimbursement)	Excluded	Excluded	Excluded
<b>Types of Deferrals</b>			
<b>Elective Deferrals of Employee Premiums/Contributions</b> 457 employee and employer contributions 125 cafeteria plan, FSAs and HSAs IRA contributions	All Elective Deferrals included	Excluded	All Elective Deferrals included
<b>Types of Benefits</b>			
<b>Nontaxable Fringe Benefits of Employees</b> Health plan, dental, vision benefits Workers compensation premiums Short- or Long-term disability premiums Group term or whole life insurance < \$50,000	All Nontaxable Fringe Benefits included	Excluded	All Nontaxable Fringe Benefits included
<b>Mandatory Contributions</b> Defined Benefit employee contributions MERS Health Care Savings Program employee contributions	All Mandatory Contributions included	Excluded	All Mandatory Contributions included
<b>Taxable Fringe Benefits</b> Clothing reimbursement Stipends for health insurance opt out payments Group term life insurance > \$50,000	Excluded	Excluded	All Taxable Fringe Benefits included
<b>Other Benefits / Lump Sum Payments</b> Workers compensation settlement payments	Excluded	Excluded	All Other Lump Sum Benefits included

# Defined Benefit Plan Adoption Agreement Addendum

EMPLOYER NAME: Tuscola Co

DIV: 79020116

**SKIP THIS TABLE** if you selected one of the standard definitions of compensation on page 4.

**CUSTOM:** If you choose this option, you must select boxes in each section you would like to include in your Definition of Compensation. You will be responsible for additional reporting details to track custom definitions.

## Types of Compensation

### Regular Wages

- Salary or hourly wage X hours
  On-call pay  
 PTO used (sick, vacation, personal, bereavement, holiday leave, or unclassified)
  Other: \_\_\_\_\_

### Other Wages apply: YES NO

- Shift differentials
  Severance issued over time (weekly/bi-weekly)  
 Overtime
  Other: \_\_\_\_\_

### Lump Sum Payments apply: YES NO

- PTO cash-out
  Educational degrees  
 Longevity
  Moving expenses  
 Bonuses
  Sick payouts  
 Merit pay
  Severance (if issued as lump sum)  
 Job certifications
  Other: \_\_\_\_\_

### Taxable Payments apply: YES NO

- Travel through a non-accountable plan (i.e. mileage not tracked for reimbursement)
  Car allowance  
 Prizes, gift cards
  Other: \_\_\_\_\_  
 Personal use of a company car

### Reimbursement of Nontaxable Expenses (as defined by the IRS) apply: YES NO

- Gun, tools, equipment, uniform
  Mileage reimbursement  
 Phone
  Travel through an accountable plan (i.e. tracking mileage for reimbursement)  
 Fitness
  Other: \_\_\_\_\_

## Types of Deferrals

### Elective Deferrals of Employee Premiums/Contributions apply: YES NO

- 457 employee and employer contributions
  IRA contributions  
 125 cafeteria plan, FSAs and HSAs
  Other: \_\_\_\_\_

## Types of Benefits

### Nontaxable Fringe Benefits of Employees apply: YES NO

- Health plan, dental, vision benefits
  Group term or whole life insurance < \$50,000  
 Workers compensation premiums
  Other: \_\_\_\_\_  
 Short- or Long-term disability premiums

### Mandatory Contributions apply: YES NO

- Defined Benefit employee contributions
  Other: \_\_\_\_\_  
 MERS Health Care Savings Program employee contributions

### Taxable Fringe Benefits apply: YES NO

- Clothing reimbursement
  Group term life insurance > \$50,000  
 Stipends for health insurance opt out payments
  Other: \_\_\_\_\_

### Other Benefits / Lump Sum Payments apply: YES NO

- Workers compensation settlement payments
  Other: \_\_\_\_\_

# Defined Benefit Plan Adoption Agreement Addendum

EMPLOYER NAME: Tuscola Co

DIV: 79020116

## V. Execution

### Authorized Designee of Governing Body of Municipality or Chief Judge of Court

The foregoing Adoption Agreement is hereby approved by \_\_\_\_\_ on  
the \_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_. (Name of Approving Employer)

Authorized signature: \_\_\_\_\_

Title: \_\_\_\_\_

### Received and Approved by the Municipal Employees' Retirement System of Michigan

Dated: \_\_\_\_\_, 20\_\_\_\_ Signature: \_\_\_\_\_  
(Authorized MERS Signatory)



I understand that approved board minutes are required to complete this request.

Board minutes should be sent to: [DataCollectionProject@mersofmich.com](mailto:DataCollectionProject@mersofmich.com)

# Defined Benefit Plan Adoption Agreement Addendum



1134 Municipal Way Lansing, MI 48917 | 800.767.MERS (6377) | Fax 517.703.9711

www.mersofmich.com

The employer, a participating municipality or court within the state of Michigan, hereby agrees to adopt and administer the MERS Defined Benefit (DB) Plan provided by the Municipal Employees' Retirement System of Michigan, as authorized by 1996 PA 220, in accordance with MERS Plan Document, as both may be amended, subject to the terms and conditions herein.

## I. Effective Date

The effective date shall be the first day of **January, 2021**.

---

**II. Employer name** Tuscola Co

**Municipality number** 790201

This is an amendment of the existing Adoption Agreement for the MERS Defined Benefit.

Any changes to plan provisions apply to employees in the division on the effective date, as well as to new hires ongoing. Definitions will apply for all service accrued after the effective date.

**Division number** 79020116

**Division name on file with MERS** AFSCME Hired as of 1/1/11

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## III. Plan Eligibility

Only those employees eligible for MERS membership may participate in the MERS Defined Benefit. If an employee classification is **included** in the plan, then employees that meet this definition will receive service credit if they work the required number of hours to meet the service credit qualification defined below. All eligible employees must be reported to MERS.

Using your Division Name above, expand on the employee classifications that are eligible to participate in MERS. For example, if Division is "General," please insert specific classifications that are eligible for MERS such as "Clerical Staff," "Elected Officials," "Library Director," etc.:

Recycling, Secretary, Maintenance, Law Clerk and all employees who are in the Division as of 04/07/2016 per Transfer ASA on file dated 04/07/2016.

Employee classification contains **public safety employees:**  Yes  No

Public safety employees include: law enforcement, parole and probation officers, employees responsible for emergency response (911 dispatch, fire service, paramedics, etc.), public works, and other skilled support personnel (equipment operators, etc.).

# Defined Benefit Plan Adoption Agreement Addendum

EMPLOYER NAME: Tuscola Co

DIV: 79020116

If you elect to include a special classification (chart below), then the employee will be required to meet the Service Credit Qualification as defined under section IV (Provisions) in order to earn a month of service. Excluded classification will require additional information below.

To further define eligibility (select all that apply):

Employee Classification	Included	Excluded	Not Employed
<b>Temporary Employees:</b> Those who will work for the municipality fewer than ____ months in total.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Part-Time Employees:</b> Those who regularly work fewer than ____ per ____.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Seasonal Employees:</b> Those who will work for the municipality from ____ to ____ only.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Voter-Elected Officials</b>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Appointed Officials:</b> An official appointed to a voter-elected office.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Contract Employees</b>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

**Probationary Periods** (select one):

- Service will begin after the probationary period has been satisfied. Probationary periods are allowed in one-month increments, no longer than 12 months. During this probationary period, the employer will not report or provide service.

The probationary period will be \_\_\_\_ month(s).

Comments:

- Service will begin with the employee's date of hire (no Probationary Period). Effective with the date of hire, wages paid and any associated contributions must be submitted to MERS.

# Defined Benefit Plan Adoption Agreement Addendum

EMPLOYER NAME: Tuscola Co

DIV: 79020116

## IV. Provisions

### 1. Service Credit Qualification

To clarify how eligible employees earn service credit, please indicate how many hours per month an eligible employee needs to work. For example, if you require 10 eight-hour days, this would be 80 hours per month. If an 'hour per day' has been defined (like ten 7-hour days), electing 70 hours will be required. Employees must meet the definition of Plan Eligibility in order to earn service credit under the plan.

To receive one month of service credit, an employee shall work (or be paid for as if working)

75 hours in a month.

### 2. Leaves of Absence

Indicate by checking the boxes below, whether the potential for service credit will be allowed if an eligible employee is on one of the following types of leave, regardless of meeting the service credit qualification criteria.

Regardless whether an eligible employee is awarded service credit while on the selected type(s) of leave:

- MERS will skip over these months when determining the FAC amount for benefit calculations.
- Third-party wages **are not** reported for leaves of absence.
- Employers **are not** required to remit employer contributions based on leaves of absence when no wages are paid by the employer.
- For **contributory divisions**, employee contributions are required where service credit is granted and due at the time of monthly wage and contribution reporting. Employers may use the following formula to calculate employee contributions: the employee's current hourly rate (prior to leave), multiplied by service credit qualification (hours) multiplied by employee contribution. For example, if employees' hourly rate is \$20, the division requires 120 hours to obtain service credit, and employee contributions are 5%, the calculation will look like: \$20/hour X 120 X .05 = \$120 in employee contribution for that leave month. Employers may use another internal formula, if they choose and MERS will make note of it.

Type of Leave	Service Credit Granted	Service Credit Excluded
Short-Term Disability	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Long-Term Disability	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Workers' Compensation	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Unpaid Family Medical Leave Act (FMLA)	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Other: _____ For example, sick and accident, administrative, educational, sabbatical, etc.	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Other 2: _____ Additional leave types as above	<input type="checkbox"/>	<input checked="" type="checkbox"/>

Leaves of absence due to military service are governed by the Federal *Uniformed Services Employment and Reemployment Rights Act* of 1994 (USERRA), IRC 414(u), effective January 1, 2007, IRC 401(a)(37).

# Defined Benefit Plan Adoption Agreement Addendum

EMPLOYER NAME: Tuscola Co

DIV: 79020116

## 3. Definition of Compensation

The Definition of Compensation is used to calculate a participant's final average compensation and is used in determining both employer and employee contributions. Wages paid to employees, calculated using the elected definition, must be reported to MERS.

Select your Definition of Compensation here. If you choose to customize your definition, skip this table and proceed to page 5.

	<input type="checkbox"/> Base Wages	<input type="checkbox"/> Box 1 Wages	<input type="checkbox"/> Gross Wages
<b>Types of Compensation</b>			
<b>Regular Wages</b> Salary or hourly wage X hours PTO used (sick, vacation, personal, bereavement, holiday leave, or unclassified) On-call pay	All Regular Wages included	All Regular Wages included	All Regular Wages included
<b>Other Wages</b> Shift differentials Overtime Severance issued over time (weekly/bi-weekly)	Excluded	All Other Wages included	All Other Wages included
<b>Lump Sum Payments</b> PTO cash-out Longevity Bonuses Merit pay Job certifications Educational degrees Moving expenses Sick payouts Severance (if issued as lump sum)	Excluded	All Lump Sum Payments included	All Lump Sum Payments included
<b>Taxable Payments</b> Travel through a non-accountable plan (i.e. mileage not tracked for reimbursement) Prizes, gift cards Personal use of a company car Car allowance	Excluded	All Taxable Payments included	All Taxable Payments included
<b>Reimbursement of Nontaxable Expenses</b> (as defined by the IRS) Gun, tools, equipment, uniform Phone Fitness Mileage reimbursement Travel through an accountable plan (i.e. tracking mileage for reimbursement)	Excluded	Excluded	Excluded
<b>Types of Deferrals</b>			
<b>Elective Deferrals of Employee Premiums/Contributions</b> 457 employee and employer contributions 125 cafeteria plan, FSAs and HSAs IRA contributions	All Elective Deferrals included	Excluded	All Elective Deferrals included
<b>Types of Benefits</b>			
<b>Nontaxable Fringe Benefits of Employees</b> Health plan, dental, vision benefits Workers compensation premiums Short- or Long-term disability premiums Group term or whole life insurance < \$50,000	All Nontaxable Fringe Benefits included	Excluded	All Nontaxable Fringe Benefits included
<b>Mandatory Contributions</b> Defined Benefit employee contributions MERS Health Care Savings Program employee contributions	All Mandatory Contributions included	Excluded	All Mandatory Contributions included
<b>Taxable Fringe Benefits</b> Clothing reimbursement Stipends for health insurance opt out payments Group term life insurance > \$50,000	Excluded	Excluded	All Taxable Fringe Benefits included
<b>Other Benefits / Lump Sum Payments</b> Workers compensation settlement payments	Excluded	Excluded	All Other Lump Sum Benefits included

# Defined Benefit Plan Adoption Agreement Addendum

EMPLOYER NAME: Tuscola Co

DIV: 79020116

**SKIP THIS TABLE** if you selected one of the standard definitions of compensation on page 4.

**CUSTOM:** If you choose this option, you must select boxes in each section you would like to include in your Definition of Compensation. You will be responsible for additional reporting details to track custom definitions.

## Types of Compensation

### Regular Wages

- Salary or hourly wage X hours
  On-call pay  
 PTO used (sick, vacation, personal, bereavement, holiday leave, or unclassified)
  Other: \_\_\_\_\_

### Other Wages apply: YES NO

- Shift differentials
  Severance issued over time (weekly/bi-weekly)  
 Overtime
  Other: \_\_\_\_\_

### Lump Sum Payments apply: YES NO

- PTO cash-out
  Educational degrees  
 Longevity
  Moving expenses  
 Bonuses
  Sick payouts  
 Merit pay
  Severance (if issued as lump sum)  
 Job certifications
  Other: \_\_\_\_\_

### Taxable Payments apply: YES NO

- Travel through a non-accountable plan (i.e. mileage not tracked for reimbursement)
  Car allowance  
 Prizes, gift cards
  Other: \_\_\_\_\_  
 Personal use of a company car

### Reimbursement of Nontaxable Expenses (as defined by the IRS) apply: YES NO

- Gun, tools, equipment, uniform
  Mileage reimbursement  
 Phone
  Travel through an accountable plan (i.e. tracking mileage for reimbursement)  
 Fitness
  Other: \_\_\_\_\_

## Types of Deferrals

### Elective Deferrals of Employee Premiums/Contributions apply: YES NO

- 457 employee and employer contributions
  IRA contributions  
 125 cafeteria plan, FSAs and HSAs
  Other: \_\_\_\_\_

## Types of Benefits

### Nontaxable Fringe Benefits of Employees apply: YES NO

- Health plan, dental, vision benefits
  Group term or whole life insurance < \$50,000  
 Workers compensation premiums
  Other: \_\_\_\_\_  
 Short- or Long-term disability premiums

### Mandatory Contributions apply: YES NO

- Defined Benefit employee contributions
  Other: \_\_\_\_\_  
 MERS Health Care Savings Program employee contributions

### Taxable Fringe Benefits apply: YES NO

- Clothing reimbursement
  Group term life insurance > \$50,000  
 Stipends for health insurance opt out payments
  Other: \_\_\_\_\_

### Other Benefits / Lump Sum Payments apply: YES NO

- Workers compensation settlement payments
  Other: \_\_\_\_\_



# Defined Benefit Plan Adoption Agreement Addendum

EMPLOYER NAME: Tuscola Co

DIV: 79020116

## V. Execution

### Authorized Designee of Governing Body of Municipality or Chief Judge of Court

The foregoing Adoption Agreement is hereby approved by \_\_\_\_\_ on  
the \_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_. (Name of Approving Employer)

Authorized signature: \_\_\_\_\_

Title: \_\_\_\_\_

### Received and Approved by the Municipal Employees' Retirement System of Michigan

Dated: \_\_\_\_\_, 20\_\_\_\_ Signature: \_\_\_\_\_  
(Authorized MERS Signatory)



I understand that approved board minutes are required to complete this request.

Board minutes should be sent to: [DataCollectionProject@mersofmich.com](mailto:DataCollectionProject@mersofmich.com)

# Defined Benefit Plan Adoption Agreement Addendum



1134 Municipal Way Lansing, MI 48917 | 800.767.MERS (6377) | Fax 517.703.9711

www.mersofmich.com

The employer, a participating municipality or court within the state of Michigan, hereby agrees to adopt and administer the MERS Defined Benefit (DB) Plan provided by the Municipal Employees' Retirement System of Michigan, as authorized by 1996 PA 220, in accordance with MERS Plan Document, as both may be amended, subject to the terms and conditions herein.

## I. Effective Date

The effective date shall be the first day of **January, 2021**.

---

**II. Employer name** Tuscola Co

**Municipality number** 790201

This is an amendment of the existing Adoption Agreement for the MERS Defined Benefit.

Any changes to plan provisions apply to employees in the division on the effective date, as well as to new hires ongoing. Definitions will apply for all service accrued after the effective date.

**Division number** 79020112

**Division name on file with MERS** Circuit Court

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## III. Plan Eligibility

Only those employees eligible for MERS membership may participate in the MERS Defined Benefit. If an employee classification is **included** in the plan, then employees that meet this definition will receive service credit if they work the required number of hours to meet the service credit qualification defined below. All eligible employees must be reported to MERS.

Using your Division Name above, expand on the employee classifications that are eligible to participate in MERS. For example, if Division is "General," please insert specific classifications that are eligible for MERS such as "Clerical Staff," "Elected Officials," "Library Director," etc.:

FOC and all employees who are in the Division as of 04/07/2016 per Transfer ASA on file dated 04/07/2016.

Employee classification contains **public safety employees:**  Yes  No

Public safety employees include: law enforcement, parole and probation officers, employees responsible for emergency response (911 dispatch, fire service, paramedics, etc.), public works, and other skilled support personnel (equipment operators, etc.).

# Defined Benefit Plan Adoption Agreement Addendum

EMPLOYER NAME: Tuscola Co

DIV: 79020112

If you elect to include a special classification (chart below), then the employee will be required to meet the Service Credit Qualification as defined under section IV (Provisions) in order to earn a month of service. Excluded classification will require additional information below.

To further define eligibility (select all that apply):

Employee Classification	Included	Excluded	Not Employed
<b>Temporary Employees:</b> Those who will work for the municipality fewer than _____ months in total.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Part-Time Employees:</b> Those who regularly work fewer than _____ per _____.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Seasonal Employees:</b> Those who will work for the municipality from _____ to _____ only.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Voter-Elected Officials</b>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Appointed Officials:</b> An official appointed to a voter-elected office.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Contract Employees</b>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

**Probationary Periods** (select one):

- Service will begin after the probationary period has been satisfied. Probationary periods are allowed in one-month increments, no longer than 12 months. During this probationary period, the employer will not report or provide service.

The probationary period will be \_\_\_\_\_ month(s).

Comments:

- Service will begin with the employee's date of hire (no Probationary Period). Effective with the date of hire, wages paid and any associated contributions must be submitted to MERS.

# Defined Benefit Plan Adoption Agreement Addendum

EMPLOYER NAME: Tuscola Co

DIV: 79020112

## IV. Provisions

### 1. Service Credit Qualification

To clarify how eligible employees earn service credit, please indicate how many hours per month an eligible employee needs to work. For example, if you require 10 eight-hour days, this would be 80 hours per month. If an 'hour per day' has been defined (like ten 7-hour days), electing 70 hours will be required. Employees must meet the definition of Plan Eligibility in order to earn service credit under the plan.

To receive one month of service credit, an employee shall work (or be paid for as if working)

75 hours in a month.

### 2. Leaves of Absence

Indicate by checking the boxes below, whether the potential for service credit will be allowed if an eligible employee is on one of the following types of leave, regardless of meeting the service credit qualification criteria.

Regardless whether an eligible employee is awarded service credit while on the selected type(s) of leave:

- MERS will skip over these months when determining the FAC amount for benefit calculations.
- Third-party wages **are not** reported for leaves of absence.
- Employers **are not** required to remit employer contributions based on leaves of absence when no wages are paid by the employer.
- For **contributory divisions**, employee contributions are required where service credit is granted and due at the time of monthly wage and contribution reporting. Employers may use the following formula to calculate employee contributions: the employee's current hourly rate (prior to leave), multiplied by service credit qualification (hours) multiplied by employee contribution. For example, if employees' hourly rate is \$20, the division requires 120 hours to obtain service credit, and employee contributions are 5%, the calculation will look like: \$20/hour X 120 X .05 = \$120 in employee contribution for that leave month. Employers may use another internal formula, if they choose and MERS will make note of it.

Type of Leave	Service Credit Granted	Service Credit Excluded
Short-Term Disability	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Long-Term Disability	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Workers' Compensation	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Unpaid Family Medical Leave Act (FMLA)	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Other: _____ For example, sick and accident, administrative, educational, sabbatical, etc.	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Other 2: _____ Additional leave types as above	<input type="checkbox"/>	<input checked="" type="checkbox"/>

Leaves of absence due to military service are governed by the Federal *Uniformed Services Employment and Reemployment Rights Act* of 1994 (USERRA), IRC 414(u), effective January 1, 2007, IRC 401(a)(37).

# Defined Benefit Plan Adoption Agreement Addendum

EMPLOYER NAME: Tuscola Co

DIV: 79020112

## 3. Definition of Compensation

The Definition of Compensation is used to calculate a participant's final average compensation and is used in determining both employer and employee contributions. Wages paid to employees, calculated using the elected definition, must be reported to MERS.

Select your Definition of Compensation here. If you choose to customize your definition, skip this table and proceed to page 5.

	<input type="checkbox"/> Base Wages	<input type="checkbox"/> Box 1 Wages	<input type="checkbox"/> Gross Wages
<b>Types of Compensation</b>			
<b>Regular Wages</b> Salary or hourly wage X hours PTO used (sick, vacation, personal, bereavement, holiday leave, or unclassified) On-call pay	All Regular Wages included	All Regular Wages included	All Regular Wages included
<b>Other Wages</b> Shift differentials Overtime Severance issued over time (weekly/bi-weekly)	Excluded	All Other Wages included	All Other Wages included
<b>Lump Sum Payments</b> PTO cash-out Longevity Bonuses Merit pay Job certifications Educational degrees Moving expenses Sick payouts Severance (if issued as lump sum)	Excluded	All Lump Sum Payments included	All Lump Sum Payments included
<b>Taxable Payments</b> Travel through a non-accountable plan (i.e. mileage not tracked for reimbursement) Prizes, gift cards Personal use of a company car Car allowance	Excluded	All Taxable Payments included	All Taxable Payments included
<b>Reimbursement of Nontaxable Expenses</b> (as defined by the IRS) Gun, tools, equipment, uniform Phone Fitness Mileage reimbursement Travel through an accountable plan (i.e. tracking mileage for reimbursement)	Excluded	Excluded	Excluded
<b>Types of Deferrals</b>			
<b>Elective Deferrals of Employee Premiums/Contributions</b> 457 employee and employer contributions 125 cafeteria plan, FSAs and HSAs IRA contributions	All Elective Deferrals included	Excluded	All Elective Deferrals included
<b>Types of Benefits</b>			
<b>Nontaxable Fringe Benefits of Employees</b> Health plan, dental, vision benefits Workers compensation premiums Short- or Long-term disability premiums Group term or whole life insurance < \$50,000	All Nontaxable Fringe Benefits included	Excluded	All Nontaxable Fringe Benefits included
<b>Mandatory Contributions</b> Defined Benefit employee contributions MERS Health Care Savings Program employee contributions	All Mandatory Contributions included	Excluded	All Mandatory Contributions included
<b>Taxable Fringe Benefits</b> Clothing reimbursement Stipends for health insurance opt out payments Group term life insurance > \$50,000	Excluded	Excluded	All Taxable Fringe Benefits included
<b>Other Benefits / Lump Sum Payments</b> Workers compensation settlement payments	Excluded	Excluded	All Other Lump Sum Benefits included

# Defined Benefit Plan Adoption Agreement Addendum

EMPLOYER NAME: Tuscola Co

DIV: 79020112

**SKIP THIS TABLE** if you selected one of the standard definitions of compensation on page 4.

**CUSTOM:** If you choose this option, you must select boxes in each section you would like to include in your Definition of Compensation. You will be responsible for additional reporting details to track custom definitions.

## Types of Compensation

### Regular Wages

- Salary or hourly wage X hours  On-call pay  
 PTO used (sick, vacation, personal, bereavement, holiday leave, or unclassified)  Other: \_\_\_\_\_

### Other Wages apply: YES NO

- Shift differentials  Severance issued over time (weekly/bi-weekly)  
 Overtime  Other: \_\_\_\_\_

### Lump Sum Payments apply: YES NO

- PTO cash-out  Educational degrees  
 Longevity  Moving expenses  
 Bonuses  Sick payouts  
 Merit pay  Severance (if issued as lump sum)  
 Job certifications  Other: \_\_\_\_\_

### Taxable Payments apply: YES NO

- Travel through a non-accountable plan (i.e. mileage not tracked for reimbursement)  
 Prizes, gift cards  Car allowance  
 Personal use of a company car  Other: \_\_\_\_\_

### Reimbursement of Nontaxable Expenses (as defined by the IRS) apply: YES NO

- Gun, tools, equipment, uniform  Mileage reimbursement  
 Phone  Travel through an accountable plan (i.e. tracking mileage for reimbursement)  
 Fitness  Other: \_\_\_\_\_

## Types of Deferrals

### Elective Deferrals of Employee Premiums/Contributions apply: YES NO

- 457 employee and employer contributions  IRA contributions  
 125 cafeteria plan, FSAs and HSAs  Other: \_\_\_\_\_

## Types of Benefits

### Nontaxable Fringe Benefits of Employees apply: YES NO

- Health plan, dental, vision benefits  
 Workers compensation premiums  Group term or whole life insurance < \$50,000  
 Short- or Long-term disability premiums  Other: \_\_\_\_\_

### Mandatory Contributions apply: YES NO

- Defined Benefit employee contributions  
 MERS Health Care Savings Program employee contributions  Other: \_\_\_\_\_

### Taxable Fringe Benefits apply: YES NO

- Clothing reimbursement  Group term life insurance > \$50,000  
 Stipends for health insurance opt out payments  Other: \_\_\_\_\_

### Other Benefits / Lump Sum Payments apply: YES NO

- Workers compensation settlement payments  Other: \_\_\_\_\_

# Defined Benefit Plan Adoption Agreement Addendum

EMPLOYER NAME: Tuscola Co

DIV: 79020112

## V. Execution

### Authorized Designee of Governing Body of Municipality or Chief Judge of Court

The foregoing Adoption Agreement is hereby approved by \_\_\_\_\_ on  
the \_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_. (Name of Approving Employer)

Authorized signature: \_\_\_\_\_

Title: \_\_\_\_\_

### Received and Approved by the Municipal Employees' Retirement System of Michigan

Dated: \_\_\_\_\_, 20\_\_\_\_ Signature: \_\_\_\_\_  
(Authorized MERS Signatory)



I understand that approved board minutes are required to complete this request.

Board minutes should be sent to: [DataCollectionProject@mersofmich.com](mailto:DataCollectionProject@mersofmich.com)

# Defined Benefit Plan Adoption Agreement Addendum



1134 Municipal Way Lansing, MI 48917 | 800.767.MERS (6377) | Fax 517.703.9711

www.mersofmich.com

The employer, a participating municipality or court within the state of Michigan, hereby agrees to adopt and administer the MERS Defined Benefit (DB) Plan provided by the Municipal Employees' Retirement System of Michigan, as authorized by 1996 PA 220, in accordance with MERS Plan Document, as both may be amended, subject to the terms and conditions herein.

## I. Effective Date

The effective date shall be the first day of **January, 2021**.

---

**II. Employer name** Tuscola Co

**Municipality number** 790201

This is an amendment of the existing Adoption Agreement for the MERS Defined Benefit.

Any changes to plan provisions apply to employees in the division on the effective date, as well as to new hires ongoing. Definitions will apply for all service accrued after the effective date.

**Division number** 79020120

**Division name on file with MERS** Command Officer

---

## III. Plan Eligibility

Only those employees eligible for MERS membership may participate in the MERS Defined Benefit. If an employee classification is **included** in the plan, then employees that meet this definition will receive service credit if they work the required number of hours to meet the service credit qualification defined below. All eligible employees must be reported to MERS.

Using your Division Name above, expand on the employee classifications that are eligible to participate in MERS. For example, if Division is "General," please insert specific classifications that are eligible for MERS such as "Clerical Staff," "Elected Officials," "Library Director," etc.:

Sheriff Department Command Officers and all employees who are in the Division as of 04/07/2016 per Transfer ASA on file dated 04/07/2016.

Employee classification contains **public safety employees:**  Yes  No

Public safety employees include: law enforcement, parole and probation officers, employees responsible for emergency response (911 dispatch, fire service, paramedics, etc.), public works, and other skilled support personnel (equipment operators, etc.).



# Defined Benefit Plan Adoption Agreement Addendum

EMPLOYER NAME: Tuscola Co

DIV: 79020120

If you elect to include a special classification (chart below), then the employee will be required to meet the Service Credit Qualification as defined under section IV (Provisions) in order to earn a month of service. Excluded classification will require additional information below.

To further define eligibility (select all that apply):

Employee Classification	Included	Excluded	Not Employed
<b>Temporary Employees:</b> Those who will work for the municipality fewer than ____ months in total.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Part-Time Employees:</b> Those who regularly work fewer than ____ per ____.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Seasonal Employees:</b> Those who will work for the municipality from ____ to ____ only.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Voter-Elected Officials</b>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Appointed Officials:</b> An official appointed to a voter-elected office.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>Contract Employees</b>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

**Probationary Periods** (select one):

- Service will begin after the probationary period has been satisfied. Probationary periods are allowed in one-month increments, no longer than 12 months. During this probationary period, the employer will not report or provide service.

The probationary period will be \_\_\_\_ month(s).

Comments:

- Service will begin with the employee's date of hire (no Probationary Period). Effective with the date of hire, wages paid and any associated contributions must be submitted to MERS.

# Defined Benefit Plan Adoption Agreement Addendum

EMPLOYER NAME: Tuscola Co

DIV: 79020120

## IV. Provisions

### 1. Service Credit Qualification

To clarify how eligible employees earn service credit, please indicate how many hours per month an eligible employee needs to work. For example, if you require 10 eight-hour days, this would be 80 hours per month. If an 'hour per day' has been defined (like ten 7-hour days), electing 70 hours will be required. Employees must meet the definition of Plan Eligibility in order to earn service credit under the plan.

To receive one month of service credit, an employee shall work (or be paid for as if working)

75 hours in a month.

### 2. Leaves of Absence

Indicate by checking the boxes below, whether the potential for service credit will be allowed if an eligible employee is on one of the following types of leave, regardless of meeting the service credit qualification criteria.

Regardless whether an eligible employee is awarded service credit while on the selected type(s) of leave:

- MERS will skip over these months when determining the FAC amount for benefit calculations.
- Third-party wages **are not** reported for leaves of absence.
- Employers **are not** required to remit employer contributions based on leaves of absence when no wages are paid by the employer.
- For **contributory divisions**, employee contributions are required where service credit is granted and due at the time of monthly wage and contribution reporting. Employers may use the following formula to calculate employee contributions: the employee's current hourly rate (prior to leave), multiplied by service credit qualification (hours) multiplied by employee contribution. For example, if employees' hourly rate is \$20, the division requires 120 hours to obtain service credit, and employee contributions are 5%, the calculation will look like: \$20/hour X 120 X .05 = \$120 in employee contribution for that leave month. Employers may use another internal formula, if they choose and MERS will make note of it.

Type of Leave	Service Credit Granted	Service Credit Excluded
Short-Term Disability	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Long-Term Disability	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Workers' Compensation	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Unpaid Family Medical Leave Act (FMLA)	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Other: _____ For example, sick and accident, administrative, educational, sabbatical, etc.	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Other 2: _____ Additional leave types as above	<input type="checkbox"/>	<input checked="" type="checkbox"/>

Leaves of absence due to military service are governed by the Federal *Uniformed Services Employment and Reemployment Rights Act* of 1994 (USERRA), IRC 414(u), effective January 1, 2007, IRC 401(a)(37).

# Defined Benefit Plan Adoption Agreement Addendum

EMPLOYER NAME: Tuscola Co

DIV: 79020120

## 3. Definition of Compensation

The Definition of Compensation is used to calculate a participant's final average compensation and is used in determining both employer and employee contributions. Wages paid to employees, calculated using the elected definition, must be reported to MERS.

Select your Definition of Compensation here. If you choose to customize your definition, skip this table and proceed to page 5.

	<input type="checkbox"/> Base Wages	<input type="checkbox"/> Box 1 Wages	<input type="checkbox"/> Gross Wages
<b>Types of Compensation</b>			
<b>Regular Wages</b> Salary or hourly wage X hours PTO used (sick, vacation, personal, bereavement, holiday leave, or unclassified) On-call pay	All Regular Wages included	All Regular Wages included	All Regular Wages included
<b>Other Wages</b> Shift differentials Overtime Severance issued over time (weekly/bi-weekly)	Excluded	All Other Wages included	All Other Wages included
<b>Lump Sum Payments</b> PTO cash-out Longevity Bonuses Merit pay Job certifications Educational degrees Moving expenses Sick payouts Severance (if issued as lump sum)	Excluded	All Lump Sum Payments included	All Lump Sum Payments included
<b>Taxable Payments</b> Travel through a non-accountable plan (i.e. mileage not tracked for reimbursement) Prizes, gift cards Personal use of a company car Car allowance	Excluded	All Taxable Payments included	All Taxable Payments included
<b>Reimbursement of Nontaxable Expenses</b> (as defined by the IRS) Gun, tools, equipment, uniform Phone Fitness Mileage reimbursement Travel through an accountable plan (i.e. tracking mileage for reimbursement)	Excluded	Excluded	Excluded
<b>Types of Deferrals</b>			
<b>Elective Deferrals of Employee Premiums/Contributions</b> 457 employee and employer contributions 125 cafeteria plan, FSAs and HSAs IRA contributions	All Elective Deferrals included	Excluded	All Elective Deferrals included
<b>Types of Benefits</b>			
<b>Nontaxable Fringe Benefits of Employees</b> Health plan, dental, vision benefits Workers compensation premiums Short- or Long-term disability premiums Group term or whole life insurance < \$50,000	All Nontaxable Fringe Benefits included	Excluded	All Nontaxable Fringe Benefits included
<b>Mandatory Contributions</b> Defined Benefit employee contributions MERS Health Care Savings Program employee contributions	All Mandatory Contributions included	Excluded	All Mandatory Contributions included
<b>Taxable Fringe Benefits</b> Clothing reimbursement Stipends for health insurance opt out payments Group term life insurance > \$50,000	Excluded	Excluded	All Taxable Fringe Benefits included
<b>Other Benefits / Lump Sum Payments</b> Workers compensation settlement payments	Excluded	Excluded	All Other Lump Sum Benefits included

# Defined Benefit Plan Adoption Agreement Addendum

EMPLOYER NAME: Tuscola Co

DIV: 79020120

**SKIP THIS TABLE** if you selected one of the standard definitions of compensation on page 4.

**CUSTOM:** If you choose this option, you must select boxes in each section you would like to include in your Definition of Compensation. You will be responsible for additional reporting details to track custom definitions.

## Types of Compensation

### Regular Wages

- Salary or hourly wage X hours  On-call pay  
 PTO used (sick, vacation, personal, bereavement, holiday leave, or unclassified)  Other: \_\_\_\_\_

### Other Wages apply: YES NO

- Shift differentials  Severance issued over time (weekly/bi-weekly)  
 Overtime  Other: \_\_\_\_\_

### Lump Sum Payments apply: YES NO

- PTO cash-out  Educational degrees  
 Longevity  Moving expenses  
 Bonuses  Sick payouts  
 Merit pay  Severance (if issued as lump sum)  
 Job certifications  Other: \_\_\_\_\_

### Taxable Payments apply: YES NO

- Travel through a non-accountable plan (i.e. mileage not tracked for reimbursement)  
 Prizes, gift cards  Car allowance  
 Personal use of a company car  Other: \_\_\_\_\_

### Reimbursement of Nontaxable Expenses (as defined by the IRS) apply: YES NO

- Gun, tools, equipment, uniform  Mileage reimbursement  
 Phone  Travel through an accountable plan (i.e. tracking mileage for reimbursement)  
 Fitness  Other: \_\_\_\_\_

## Types of Deferrals

### Elective Deferrals of Employee Premiums/Contributions apply: YES NO

- 457 employee and employer contributions  IRA contributions  
 125 cafeteria plan, FSAs and HSAs  Other: \_\_\_\_\_

## Types of Benefits

### Nontaxable Fringe Benefits of Employees apply: YES NO

- Health plan, dental, vision benefits  
 Workers compensation premiums  Group term or whole life insurance < \$50,000  
 Short- or Long-term disability premiums  Other: \_\_\_\_\_

### Mandatory Contributions apply: YES NO

- Defined Benefit employee contributions  
 MERS Health Care Savings Program employee contributions  Other: \_\_\_\_\_

### Taxable Fringe Benefits apply: YES NO

- Clothing reimbursement  Group term life insurance > \$50,000  
 Stipends for health insurance opt out payments  Other: \_\_\_\_\_

### Other Benefits / Lump Sum Payments apply: YES NO

- Workers compensation settlement payments  Other: \_\_\_\_\_

# Defined Benefit Plan Adoption Agreement Addendum

EMPLOYER NAME: Tuscola Co

DIV: 79020120

## V. Execution

### Authorized Designee of Governing Body of Municipality or Chief Judge of Court

The foregoing Adoption Agreement is hereby approved by \_\_\_\_\_ on  
the \_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_. (Name of Approving Employer)

Authorized signature: \_\_\_\_\_

Title: \_\_\_\_\_

### Received and Approved by the Municipal Employees' Retirement System of Michigan

Dated: \_\_\_\_\_, 20\_\_\_\_ Signature: \_\_\_\_\_  
(Authorized MERS Signatory)



I understand that approved board minutes are required to complete this request.

Board minutes should be sent to: [DataCollectionProject@mersofmich.com](mailto:DataCollectionProject@mersofmich.com)

# Defined Benefit Plan Adoption Agreement Addendum



1134 Municipal Way Lansing, MI 48917 | 800.767.MERS (6377) | Fax 517.703.9711

www.mersofmich.com

The employer, a participating municipality or court within the state of Michigan, hereby agrees to adopt and administer the MERS Defined Benefit (DB) Plan provided by the Municipal Employees' Retirement System of Michigan, as authorized by 1996 PA 220, in accordance with MERS Plan Document, as both may be amended, subject to the terms and conditions herein.

## I. Effective Date

The effective date shall be the first day of **January, 2021**.

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**II. Employer name** Tuscola Co

**Municipality number** 790201

This is an amendment of the existing Adoption Agreement for the MERS Defined Benefit.

Any changes to plan provisions apply to employees in the division on the effective date, as well as to new hires ongoing. Definitions will apply for all service accrued after the effective date.

**Division number** 79020121

**Division name on file with MERS** Dispatchers

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## III. Plan Eligibility

Only those employees eligible for MERS membership may participate in the MERS Defined Benefit. If an employee classification is **included** in the plan, then employees that meet this definition will receive service credit if they work the required number of hours to meet the service credit qualification defined below. All eligible employees must be reported to MERS.

Using your Division Name above, expand on the employee classifications that are eligible to participate in MERS. For example, if Division is "General," please insert specific classifications that are eligible for MERS such as "Clerical Staff," "Elected Officials," "Library Director," etc.:

Dispatch Supervisors and all employees who are in the Division as of 04/07/2016 per Transfer ASA on file dated 04/07/2016.

Employee classification contains **public safety employees:**  Yes  No

Public safety employees include: law enforcement, parole and probation officers, employees responsible for emergency response (911 dispatch, fire service, paramedics, etc.), public works, and other skilled support personnel (equipment operators, etc.).

# Defined Benefit Plan Adoption Agreement Addendum

EMPLOYER NAME: Tuscola Co

DIV: 79020121

If you elect to include a special classification (chart below), then the employee will be required to meet the Service Credit Qualification as defined under section IV (Provisions) in order to earn a month of service. Excluded classification will require additional information below.

To further define eligibility (select all that apply):

Employee Classification	Included	Excluded	Not Employed
<b>Temporary Employees:</b> Those who will work for the municipality fewer than ____ months in total.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Part-Time Employees:</b> Those who regularly work fewer than ____ per ____.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Seasonal Employees:</b> Those who will work for the municipality from ____ to ____ only.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Voter-Elected Officials</b>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Appointed Officials:</b> An official appointed to a voter-elected office.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Contract Employees</b>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

**Probationary Periods** (select one):

- Service will begin after the probationary period has been satisfied. Probationary periods are allowed in one-month increments, no longer than 12 months. During this probationary period, the employer will not report or provide service.

The probationary period will be \_\_\_\_ month(s).

Comments:

- Service will begin with the employee's date of hire (no Probationary Period). Effective with the date of hire, wages paid and any associated contributions must be submitted to MERS.

# Defined Benefit Plan Adoption Agreement Addendum

EMPLOYER NAME: Tuscola Co

DIV: 79020121

## IV. Provisions

### 1. Service Credit Qualification

To clarify how eligible employees earn service credit, please indicate how many hours per month an eligible employee needs to work. For example, if you require 10 eight-hour days, this would be 80 hours per month. If an 'hour per day' has been defined (like ten 7-hour days), electing 70 hours will be required. Employees must meet the definition of Plan Eligibility in order to earn service credit under the plan.

To receive one month of service credit, an employee shall work (or be paid for as if working)

75 hours in a month.

### 2. Leaves of Absence

Indicate by checking the boxes below, whether the potential for service credit will be allowed if an eligible employee is on one of the following types of leave, regardless of meeting the service credit qualification criteria.

Regardless whether an eligible employee is awarded service credit while on the selected type(s) of leave:

- MERS will skip over these months when determining the FAC amount for benefit calculations.
- Third-party wages **are not** reported for leaves of absence.
- Employers **are not** required to remit employer contributions based on leaves of absence when no wages are paid by the employer.
- For **contributory divisions**, employee contributions are required where service credit is granted and due at the time of monthly wage and contribution reporting. Employers may use the following formula to calculate employee contributions: the employee's current hourly rate (prior to leave), multiplied by service credit qualification (hours) multiplied by employee contribution. For example, if employees' hourly rate is \$20, the division requires 120 hours to obtain service credit, and employee contributions are 5%, the calculation will look like: \$20/hour X 120 X .05 = \$120 in employee contribution for that leave month. Employers may use another internal formula, if they choose and MERS will make note of it.

Type of Leave	Service Credit Granted	Service Credit Excluded
Short-Term Disability	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Long-Term Disability	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Workers' Compensation	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Unpaid Family Medical Leave Act (FMLA)	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Other: _____ For example, sick and accident, administrative, educational, sabbatical, etc.	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Other 2: _____ Additional leave types as above	<input type="checkbox"/>	<input checked="" type="checkbox"/>

Leaves of absence due to military service are governed by the Federal *Uniformed Services Employment and Reemployment Rights Act* of 1994 (USERRA), IRC 414(u), effective January 1, 2007, IRC 401(a)(37).



# Defined Benefit Plan Adoption Agreement Addendum

EMPLOYER NAME: Tuscola Co

DIV: 79020121

## 3. Definition of Compensation

The Definition of Compensation is used to calculate a participant's final average compensation and is used in determining both employer and employee contributions. Wages paid to employees, calculated using the elected definition, must be reported to MERS.

Select your Definition of Compensation here. If you choose to customize your definition, skip this table and proceed to page 5.

	<input type="checkbox"/> Base Wages	<input type="checkbox"/> Box 1 Wages	<input type="checkbox"/> Gross Wages
<b>Types of Compensation</b>			
<b>Regular Wages</b> Salary or hourly wage X hours PTO used (sick, vacation, personal, bereavement, holiday leave, or unclassified) On-call pay	All Regular Wages included	All Regular Wages included	All Regular Wages included
<b>Other Wages</b> Shift differentials Overtime Severance issued over time (weekly/bi-weekly)	Excluded	All Other Wages included	All Other Wages included
<b>Lump Sum Payments</b> PTO cash-out Longevity Bonuses Merit pay Job certifications Educational degrees Moving expenses Sick payouts Severance (if issued as lump sum)	Excluded	All Lump Sum Payments included	All Lump Sum Payments included
<b>Taxable Payments</b> Travel through a non-accountable plan (i.e. mileage not tracked for reimbursement) Prizes, gift cards Personal use of a company car Car allowance	Excluded	All Taxable Payments included	All Taxable Payments included
<b>Reimbursement of Nontaxable Expenses</b> (as defined by the IRS) Gun, tools, equipment, uniform Phone Fitness Mileage reimbursement Travel through an accountable plan (i.e. tracking mileage for reimbursement)	Excluded	Excluded	Excluded
<b>Types of Deferrals</b>			
<b>Elective Deferrals of Employee Premiums/Contributions</b> 457 employee and employer contributions 125 cafeteria plan, FSAs and HSAs IRA contributions	All Elective Deferrals included	Excluded	All Elective Deferrals included
<b>Types of Benefits</b>			
<b>Nontaxable Fringe Benefits of Employees</b> Health plan, dental, vision benefits Workers compensation premiums Short- or Long-term disability premiums Group term or whole life insurance < \$50,000	All Nontaxable Fringe Benefits included	Excluded	All Nontaxable Fringe Benefits included
<b>Mandatory Contributions</b> Defined Benefit employee contributions MERS Health Care Savings Program employee contributions	All Mandatory Contributions included	Excluded	All Mandatory Contributions included
<b>Taxable Fringe Benefits</b> Clothing reimbursement Stipends for health insurance opt out payments Group term life insurance > \$50,000	Excluded	Excluded	All Taxable Fringe Benefits included
<b>Other Benefits / Lump Sum Payments</b> Workers compensation settlement payments	Excluded	Excluded	All Other Lump Sum Benefits included

# Defined Benefit Plan Adoption Agreement Addendum

EMPLOYER NAME: Tuscola Co

DIV: 79020121

**SKIP THIS TABLE** if you selected one of the standard definitions of compensation on page 4.

**CUSTOM:** If you choose this option, you must select boxes in each section you would like to include in your Definition of Compensation. You will be responsible for additional reporting details to track custom definitions.

## Types of Compensation

### Regular Wages

- Salary or hourly wage X hours
  On-call pay  
 PTO used (sick, vacation, personal, bereavement, holiday leave, or unclassified)
  Other: \_\_\_\_\_

### Other Wages apply: YES NO

- Shift differentials
  Severance issued over time (weekly/bi-weekly)  
 Overtime
  Other: \_\_\_\_\_

### Lump Sum Payments apply: YES NO

- PTO cash-out
  Educational degrees  
 Longevity
  Moving expenses  
 Bonuses
  Sick payouts  
 Merit pay
  Severance (if issued as lump sum)  
 Job certifications
  Other: \_\_\_\_\_

### Taxable Payments apply: YES NO

- Travel through a non-accountable plan (i.e. mileage not tracked for reimbursement)
  Car allowance  
 Prizes, gift cards
  Other: \_\_\_\_\_  
 Personal use of a company car

### Reimbursement of Nontaxable Expenses (as defined by the IRS) apply: YES NO

- Gun, tools, equipment, uniform
  Mileage reimbursement  
 Phone
  Travel through an accountable plan (i.e. tracking mileage for reimbursement)  
 Fitness
  Other: \_\_\_\_\_

## Types of Deferrals

### Elective Deferrals of Employee Premiums/Contributions apply: YES NO

- 457 employee and employer contributions
  IRA contributions  
 125 cafeteria plan, FSAs and HSAs
  Other: \_\_\_\_\_

## Types of Benefits

### Nontaxable Fringe Benefits of Employees apply: YES NO

- Health plan, dental, vision benefits
  Group term or whole life insurance < \$50,000  
 Workers compensation premiums
  Other: \_\_\_\_\_  
 Short- or Long-term disability premiums

### Mandatory Contributions apply: YES NO

- Defined Benefit employee contributions
  Other: \_\_\_\_\_  
 MERS Health Care Savings Program employee contributions

### Taxable Fringe Benefits apply: YES NO

- Clothing reimbursement
  Group term life insurance > \$50,000  
 Stipends for health insurance opt out payments
  Other: \_\_\_\_\_

### Other Benefits / Lump Sum Payments apply: YES NO

- Workers compensation settlement payments
  Other: \_\_\_\_\_

# Defined Benefit Plan Adoption Agreement Addendum

EMPLOYER NAME: Tuscola Co

DIV: 79020121

## V. Execution

### Authorized Designee of Governing Body of Municipality or Chief Judge of Court

The foregoing Adoption Agreement is hereby approved by \_\_\_\_\_ on  
the \_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_. (Name of Approving Employer)

Authorized signature: \_\_\_\_\_

Title: \_\_\_\_\_

### Received and Approved by the Municipal Employees' Retirement System of Michigan

Dated: \_\_\_\_\_, 20\_\_\_\_ Signature: \_\_\_\_\_  
(Authorized MERS Signatory)



I understand that approved board minutes are required to complete this request.

Board minutes should be sent to: [DataCollectionProject@mersofmich.com](mailto:DataCollectionProject@mersofmich.com)

# Defined Benefit Plan Adoption Agreement Addendum



1134 Municipal Way Lansing, MI 48917 | 800.767.MERS (6377) | Fax 517.703.9711

www.mersofmich.com

The employer, a participating municipality or court within the state of Michigan, hereby agrees to adopt and administer the MERS Defined Benefit (DB) Plan provided by the Municipal Employees' Retirement System of Michigan, as authorized by 1996 PA 220, in accordance with MERS Plan Document, as both may be amended, subject to the terms and conditions herein.

## I. Effective Date

The effective date shall be the first day of **January, 2021**.

II. Employer name Tuscola Co

Municipality number 790201

This is an amendment of the existing Adoption Agreement for the MERS Defined Benefit.

Any changes to plan provisions apply to employees in the division on the effective date, as well as to new hires ongoing. Definitions will apply for all service accrued after the effective date.

Division number 79020125

Division name on file with MERS Disp. hired after 1/1/11

## III. Plan Eligibility

Only those employees eligible for MERS membership may participate in the MERS Defined Benefit. If an employee classification is **included** in the plan, then employees that meet this definition will receive service credit if they work the required number of hours to meet the service credit qualification defined below. All eligible employees must be reported to MERS.

Using your Division Name above, expand on the employee classifications that are eligible to participate in MERS. For example, if Division is "General," please insert specific classifications that are eligible for MERS such as "Clerical Staff," "Elected Officials," "Library Director," etc.:

Dispatchers and all employees who are in the Division as of 04/07/2016 per Transfer ASA on file dated 04/07/2016.

Employee classification contains **public safety employees:**  Yes  No

Public safety employees include: law enforcement, parole and probation officers, employees responsible for emergency response (911 dispatch, fire service, paramedics, etc.), public works, and other skilled support personnel (equipment operators, etc.).

# Defined Benefit Plan Adoption Agreement Addendum

EMPLOYER NAME: Tuscola Co

DIV: 79020125

If you elect to include a special classification (chart below), then the employee will be required to meet the Service Credit Qualification as defined under section IV (Provisions) in order to earn a month of service. Excluded classification will require additional information below.

To further define eligibility (select all that apply):

Employee Classification	Included	Excluded	Not Employed
<b>Temporary Employees:</b> Those who will work for the municipality fewer than _____ months in total.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Part-Time Employees:</b> Those who regularly work fewer than _____ per _____.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Seasonal Employees:</b> Those who will work for the municipality from _____ to _____ only.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Voter-Elected Officials</b>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Appointed Officials:</b> An official appointed to a voter-elected office.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Contract Employees</b>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

**Probationary Periods** (select one):

- Service will begin after the probationary period has been satisfied. Probationary periods are allowed in one-month increments, no longer than 12 months. During this probationary period, the employer will not report or provide service.

The probationary period will be \_\_\_\_\_ month(s).

Comments:

- Service will begin with the employee's date of hire (no Probationary Period). Effective with the date of hire, wages paid and any associated contributions must be submitted to MERS.

# Defined Benefit Plan Adoption Agreement Addendum

EMPLOYER NAME: Tuscola Co

DIV: 79020125

## IV. Provisions

### 1. Service Credit Qualification

To clarify how eligible employees earn service credit, please indicate how many hours per month an eligible employee needs to work. For example, if you require 10 eight-hour days, this would be 80 hours per month. If an 'hour per day' has been defined (like ten 7-hour days), electing 70 hours will be required. Employees must meet the definition of Plan Eligibility in order to earn service credit under the plan.

To receive one month of service credit, an employee shall work (or be paid for as if working)

80 hours in a month.

### 2. Leaves of Absence

Indicate by checking the boxes below, whether the potential for service credit will be allowed if an eligible employee is on one of the following types of leave, regardless of meeting the service credit qualification criteria.

Regardless whether an eligible employee is awarded service credit while on the selected type(s) of leave:

- MERS will skip over these months when determining the FAC amount for benefit calculations.
- Third-party wages **are not** reported for leaves of absence.
- Employers **are not** required to remit employer contributions based on leaves of absence when no wages are paid by the employer.
- For **contributory divisions**, employee contributions are required where service credit is granted and due at the time of monthly wage and contribution reporting. Employers may use the following formula to calculate employee contributions: the employee's current hourly rate (prior to leave), multiplied by service credit qualification (hours) multiplied by employee contribution. For example, if employees' hourly rate is \$20, the division requires 120 hours to obtain service credit, and employee contributions are 5%, the calculation will look like: \$20/hour X 120 X .05 = \$120 in employee contribution for that leave month. Employers may use another internal formula, if they choose and MERS will make note of it.

Type of Leave	Service Credit Granted	Service Credit Excluded
Short-Term Disability	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Long-Term Disability	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Workers' Compensation	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Unpaid Family Medical Leave Act (FMLA)	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Other: _____ For example, sick and accident, administrative, educational, sabbatical, etc.	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Other 2: _____ Additional leave types as above	<input type="checkbox"/>	<input checked="" type="checkbox"/>

Leaves of absence due to military service are governed by the Federal *Uniformed Services Employment and Reemployment Rights Act* of 1994 (USERRA), IRC 414(u), effective January 1, 2007, IRC 401(a)(37).

# Defined Benefit Plan Adoption Agreement Addendum

EMPLOYER NAME: Tuscola Co

DIV: 79020125

## 3. Definition of Compensation

The Definition of Compensation is used to calculate a participant's final average compensation and is used in determining both employer and employee contributions. Wages paid to employees, calculated using the elected definition, must be reported to MERS.

Select your Definition of Compensation here. If you choose to customize your definition, skip this table and proceed to page 5.

	<input type="checkbox"/> Base Wages	<input type="checkbox"/> Box 1 Wages	<input type="checkbox"/> Gross Wages
<b>Types of Compensation</b>			
<b>Regular Wages</b> Salary or hourly wage X hours PTO used (sick, vacation, personal, bereavement, holiday leave, or unclassified) On-call pay	All Regular Wages included	All Regular Wages included	All Regular Wages included
<b>Other Wages</b> Shift differentials Overtime Severance issued over time (weekly/bi-weekly)	Excluded	All Other Wages included	All Other Wages included
<b>Lump Sum Payments</b> PTO cash-out Longevity Bonuses Merit pay Job certifications Educational degrees Moving expenses Sick payouts Severance (if issued as lump sum)	Excluded	All Lump Sum Payments included	All Lump Sum Payments included
<b>Taxable Payments</b> Travel through a non-accountable plan (i.e. mileage not tracked for reimbursement) Prizes, gift cards Personal use of a company car Car allowance	Excluded	All Taxable Payments included	All Taxable Payments included
<b>Reimbursement of Nontaxable Expenses</b> (as defined by the IRS) Gun, tools, equipment, uniform Phone Fitness Mileage reimbursement Travel through an accountable plan (i.e. tracking mileage for reimbursement)	Excluded	Excluded	Excluded
<b>Types of Deferrals</b>			
<b>Elective Deferrals of Employee Premiums/Contributions</b> 457 employee and employer contributions 125 cafeteria plan, FSAs and HSAs IRA contributions	All Elective Deferrals included	Excluded	All Elective Deferrals included
<b>Types of Benefits</b>			
<b>Nontaxable Fringe Benefits of Employees</b> Health plan, dental, vision benefits Workers compensation premiums Short- or Long-term disability premiums Group term or whole life insurance < \$50,000	All Nontaxable Fringe Benefits included	Excluded	All Nontaxable Fringe Benefits included
<b>Mandatory Contributions</b> Defined Benefit employee contributions MERS Health Care Savings Program employee contributions	All Mandatory Contributions included	Excluded	All Mandatory Contributions included
<b>Taxable Fringe Benefits</b> Clothing reimbursement Stipends for health insurance opt out payments Group term life insurance > \$50,000	Excluded	Excluded	All Taxable Fringe Benefits included
<b>Other Benefits / Lump Sum Payments</b> Workers compensation settlement payments	Excluded	Excluded	All Other Lump Sum Benefits included

# Defined Benefit Plan Adoption Agreement Addendum

EMPLOYER NAME: Tuscola Co

DIV: 79020125

**SKIP THIS TABLE** if you selected one of the standard definitions of compensation on page 4.

**CUSTOM:** If you choose this option, you must select boxes in each section you would like to include in your Definition of Compensation. You will be responsible for additional reporting details to track custom definitions.

## Types of Compensation

### Regular Wages

- Salary or hourly wage X hours
  On-call pay  
 PTO used (sick, vacation, personal, bereavement, holiday leave, or unclassified)
  Other: \_\_\_\_\_

### Other Wages apply: YES NO

- Shift differentials
  Severance issued over time (weekly/bi-weekly)  
 Overtime
  Other: \_\_\_\_\_

### Lump Sum Payments apply: YES NO

- PTO cash-out
  Educational degrees  
 Longevity
  Moving expenses  
 Bonuses
  Sick payouts  
 Merit pay
  Severance (if issued as lump sum)  
 Job certifications
  Other: \_\_\_\_\_

### Taxable Payments apply: YES NO

- Travel through a non-accountable plan (i.e. mileage not tracked for reimbursement)
  Car allowance  
 Prizes, gift cards
  Other: \_\_\_\_\_  
 Personal use of a company car

### Reimbursement of Nontaxable Expenses (as defined by the IRS) apply: YES NO

- Gun, tools, equipment, uniform
  Mileage reimbursement  
 Phone
  Travel through an accountable plan (i.e. tracking mileage for reimbursement)  
 Fitness
  Other: \_\_\_\_\_

## Types of Deferrals

### Elective Deferrals of Employee Premiums/Contributions apply: YES NO

- 457 employee and employer contributions
  IRA contributions  
 125 cafeteria plan, FSAs and HSAs
  Other: \_\_\_\_\_

## Types of Benefits

### Nontaxable Fringe Benefits of Employees apply: YES NO

- Health plan, dental, vision benefits
  Group term or whole life insurance < \$50,000  
 Workers compensation premiums
  Other: \_\_\_\_\_  
 Short- or Long-term disability premiums

### Mandatory Contributions apply: YES NO

- Defined Benefit employee contributions
  Other: \_\_\_\_\_  
 MERS Health Care Savings Program employee contributions

### Taxable Fringe Benefits apply: YES NO

- Clothing reimbursement
  Group term life insurance > \$50,000  
 Stipends for health insurance opt out payments
  Other: \_\_\_\_\_

### Other Benefits / Lump Sum Payments apply: YES NO

- Workers compensation settlement payments
  Other: \_\_\_\_\_



# Defined Benefit Plan Adoption Agreement Addendum

EMPLOYER NAME: Tuscola Co

DIV: 79020125

## V. Execution

### Authorized Designee of Governing Body of Municipality or Chief Judge of Court

The foregoing Adoption Agreement is hereby approved by \_\_\_\_\_ on  
the \_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_. (Name of Approving Employer)

Authorized signature: \_\_\_\_\_

Title: \_\_\_\_\_

### Received and Approved by the Municipal Employees' Retirement System of Michigan

Dated: \_\_\_\_\_, 20\_\_\_\_ Signature: \_\_\_\_\_  
(Authorized MERS Signatory)



I understand that approved board minutes are required to complete this request.

Board minutes should be sent to: [DataCollectionProject@mersofmich.com](mailto:DataCollectionProject@mersofmich.com)

# Defined Benefit Plan Adoption Agreement Addendum



1134 Municipal Way Lansing, MI 48917 | 800.767.MERS (6377) | Fax 517.703.9711

www.mersofmich.com

The employer, a participating municipality or court within the state of Michigan, hereby agrees to adopt and administer the MERS Defined Benefit (DB) Plan provided by the Municipal Employees' Retirement System of Michigan, as authorized by 1996 PA 220, in accordance with MERS Plan Document, as both may be amended, subject to the terms and conditions herein.

## I. Effective Date

The effective date shall be the first day of **January, 2021**.

---

**II. Employer name** Tuscola Co

**Municipality number** 790201

This is an amendment of the existing Adoption Agreement for the MERS Defined Benefit.

Any changes to plan provisions apply to employees in the division on the effective date, as well as to new hires ongoing. Definitions will apply for all service accrued after the effective date.

**Division number** 79020111

**Division name on file with MERS** District Court

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## III. Plan Eligibility

Only those employees eligible for MERS membership may participate in the MERS Defined Benefit. If an employee classification is **included** in the plan, then employees that meet this definition will receive service credit if they work the required number of hours to meet the service credit qualification defined below. All eligible employees must be reported to MERS.

Using your Division Name above, expand on the employee classifications that are eligible to participate in MERS. For example, if Division is "General," please insert specific classifications that are eligible for MERS such as "Clerical Staff," "Elected Officials," "Library Director," etc.:

Courts, FOC, Deputy Court Clerk, Probation and all employees who are in the Division as of 04/07/2016 per Transfer ASA on file dated 04/07/2016.

Employee classification contains **public safety employees:**  Yes  No

Public safety employees include: law enforcement, parole and probation officers, employees responsible for emergency response (911 dispatch, fire service, paramedics, etc.), public works, and other skilled support personnel (equipment operators, etc.).

# Defined Benefit Plan Adoption Agreement Addendum

EMPLOYER NAME: Tuscola Co

DIV: 79020111

If you elect to include a special classification (chart below), then the employee will be required to meet the Service Credit Qualification as defined under section IV (Provisions) in order to earn a month of service. Excluded classification will require additional information below.

To further define eligibility (select all that apply):

Employee Classification	Included	Excluded	Not Employed
<b>Temporary Employees:</b> Those who will work for the municipality fewer than ____ months in total.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Part-Time Employees:</b> Those who regularly work fewer than ____ per ____.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Seasonal Employees:</b> Those who will work for the municipality from ____ to ____ only.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Voter-Elected Officials</b>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Appointed Officials:</b> An official appointed to a voter-elected office.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Contract Employees</b>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

**Probationary Periods** (select one):

- Service will begin after the probationary period has been satisfied. Probationary periods are allowed in one-month increments, no longer than 12 months. During this probationary period, the employer will not report or provide service.

The probationary period will be \_\_\_\_ month(s).

Comments:

- Service will begin with the employee's date of hire (no Probationary Period). Effective with the date of hire, wages paid and any associated contributions must be submitted to MERS.

# Defined Benefit Plan Adoption Agreement Addendum

EMPLOYER NAME: Tuscola Co

DIV: 79020111

## IV. Provisions

### 1. Service Credit Qualification

To clarify how eligible employees earn service credit, please indicate how many hours per month an eligible employee needs to work. For example, if you require 10 eight-hour days, this would be 80 hours per month. If an 'hour per day' has been defined (like ten 7-hour days), electing 70 hours will be required. Employees must meet the definition of Plan Eligibility in order to earn service credit under the plan.

To receive one month of service credit, an employee shall work (or be paid for as if working)

75 hours in a month.

### 2. Leaves of Absence

Indicate by checking the boxes below, whether the potential for service credit will be allowed if an eligible employee is on one of the following types of leave, regardless of meeting the service credit qualification criteria.

Regardless whether an eligible employee is awarded service credit while on the selected type(s) of leave:

- MERS will skip over these months when determining the FAC amount for benefit calculations.
- Third-party wages **are not** reported for leaves of absence.
- Employers **are not** required to remit employer contributions based on leaves of absence when no wages are paid by the employer.
- For **contributory divisions**, employee contributions are required where service credit is granted and due at the time of monthly wage and contribution reporting. Employers may use the following formula to calculate employee contributions: the employee's current hourly rate (prior to leave), multiplied by service credit qualification (hours) multiplied by employee contribution. For example, if employees' hourly rate is \$20, the division requires 120 hours to obtain service credit, and employee contributions are 5%, the calculation will look like: \$20/hour X 120 X .05 = \$120 in employee contribution for that leave month. Employers may use another internal formula, if they choose and MERS will make note of it.

Type of Leave	Service Credit Granted	Service Credit Excluded
Short-Term Disability	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Long-Term Disability	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Workers' Compensation	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Unpaid Family Medical Leave Act (FMLA)	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Other: _____ For example, sick and accident, administrative, educational, sabbatical, etc.	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Other 2: _____ Additional leave types as above	<input type="checkbox"/>	<input checked="" type="checkbox"/>

Leaves of absence due to military service are governed by the Federal *Uniformed Services Employment and Reemployment Rights Act* of 1994 (USERRA), IRC 414(u), effective January 1, 2007, IRC 401(a)(37).

# Defined Benefit Plan Adoption Agreement Addendum

EMPLOYER NAME: Tuscola Co

DIV: 79020111

## 3. Definition of Compensation

The Definition of Compensation is used to calculate a participant's final average compensation and is used in determining both employer and employee contributions. Wages paid to employees, calculated using the elected definition, must be reported to MERS.

Select your Definition of Compensation here. If you choose to customize your definition, skip this table and proceed to page 5.

	<input type="checkbox"/> Base Wages	<input type="checkbox"/> Box 1 Wages	<input type="checkbox"/> Gross Wages
<b>Types of Compensation</b>			
<b>Regular Wages</b> Salary or hourly wage X hours PTO used (sick, vacation, personal, bereavement, holiday leave, or unclassified) On-call pay	All Regular Wages included	All Regular Wages included	All Regular Wages included
<b>Other Wages</b> Shift differentials Overtime Severance issued over time (weekly/bi-weekly)	Excluded	All Other Wages included	All Other Wages included
<b>Lump Sum Payments</b> PTO cash-out Longevity Bonuses Merit pay Job certifications Educational degrees Moving expenses Sick payouts Severance (if issued as lump sum)	Excluded	All Lump Sum Payments included	All Lump Sum Payments included
<b>Taxable Payments</b> Travel through a non-accountable plan (i.e. mileage not tracked for reimbursement) Prizes, gift cards Personal use of a company car Car allowance	Excluded	All Taxable Payments included	All Taxable Payments included
<b>Reimbursement of Nontaxable Expenses</b> (as defined by the IRS) Gun, tools, equipment, uniform Phone Fitness Mileage reimbursement Travel through an accountable plan (i.e. tracking mileage for reimbursement)	Excluded	Excluded	Excluded
<b>Types of Deferrals</b>			
<b>Elective Deferrals of Employee Premiums/Contributions</b> 457 employee and employer contributions 125 cafeteria plan, FSAs and HSAs IRA contributions	All Elective Deferrals included	Excluded	All Elective Deferrals included
<b>Types of Benefits</b>			
<b>Nontaxable Fringe Benefits of Employees</b> Health plan, dental, vision benefits Workers compensation premiums Short- or Long-term disability premiums Group term or whole life insurance < \$50,000	All Nontaxable Fringe Benefits included	Excluded	All Nontaxable Fringe Benefits included
<b>Mandatory Contributions</b> Defined Benefit employee contributions MERS Health Care Savings Program employee contributions	All Mandatory Contributions included	Excluded	All Mandatory Contributions included
<b>Taxable Fringe Benefits</b> Clothing reimbursement Stipends for health insurance opt out payments Group term life insurance > \$50,000	Excluded	Excluded	All Taxable Fringe Benefits included
<b>Other Benefits / Lump Sum Payments</b> Workers compensation settlement payments	Excluded	Excluded	All Other Lump Sum Benefits included

# Defined Benefit Plan Adoption Agreement Addendum

EMPLOYER NAME: Tuscola Co

DIV: 79020111

**SKIP THIS TABLE** if you selected one of the standard definitions of compensation on page 4.

**CUSTOM:** If you choose this option, you must select boxes in each section you would like to include in your Definition of Compensation. You will be responsible for additional reporting details to track custom definitions.

## Types of Compensation

### Regular Wages

- Salary or hourly wage X hours  On-call pay  
 PTO used (sick, vacation, personal, bereavement, holiday leave, or unclassified)  Other: \_\_\_\_\_

### Other Wages apply: YES NO

- Shift differentials  Severance issued over time (weekly/bi-weekly)  
 Overtime  Other: \_\_\_\_\_

### Lump Sum Payments apply: YES NO

- PTO cash-out  Educational degrees  
 Longevity  Moving expenses  
 Bonuses  Sick payouts  
 Merit pay  Severance (if issued as lump sum)  
 Job certifications  Other: \_\_\_\_\_

### Taxable Payments apply: YES NO

- Travel through a non-accountable plan (i.e. mileage not tracked for reimbursement)  
 Prizes, gift cards  Car allowance  
 Personal use of a company car  Other: \_\_\_\_\_

### Reimbursement of Nontaxable Expenses (as defined by the IRS) apply: YES NO

- Gun, tools, equipment, uniform  Mileage reimbursement  
 Phone  Travel through an accountable plan (i.e. tracking mileage for reimbursement)  
 Fitness  Other: \_\_\_\_\_

## Types of Deferrals

### Elective Deferrals of Employee Premiums/Contributions apply: YES NO

- 457 employee and employer contributions  IRA contributions  
 125 cafeteria plan, FSAs and HSAs  Other: \_\_\_\_\_

## Types of Benefits

### Nontaxable Fringe Benefits of Employees apply: YES NO

- Health plan, dental, vision benefits  
 Workers compensation premiums  Group term or whole life insurance < \$50,000  
 Short- or Long-term disability premiums  Other: \_\_\_\_\_

### Mandatory Contributions apply: YES NO

- Defined Benefit employee contributions  
 MERS Health Care Savings Program employee contributions  Other: \_\_\_\_\_

### Taxable Fringe Benefits apply: YES NO

- Clothing reimbursement  Group term life insurance > \$50,000  
 Stipends for health insurance opt out payments  Other: \_\_\_\_\_

### Other Benefits / Lump Sum Payments apply: YES NO

- Workers compensation settlement payments  Other: \_\_\_\_\_

# Defined Benefit Plan Adoption Agreement Addendum

EMPLOYER NAME: Tuscola Co

DIV: 79020111

## V. Execution

### Authorized Designee of Governing Body of Municipality or Chief Judge of Court

The foregoing Adoption Agreement is hereby approved by \_\_\_\_\_ on  
the \_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_. (Name of Approving Employer)

Authorized signature: \_\_\_\_\_

Title: \_\_\_\_\_

### Received and Approved by the Municipal Employees' Retirement System of Michigan

Dated: \_\_\_\_\_, 20\_\_\_\_ Signature: \_\_\_\_\_  
(Authorized MERS Signatory)



I understand that approved board minutes are required to complete this request.

Board minutes should be sent to: [DataCollectionProject@mersofmich.com](mailto:DataCollectionProject@mersofmich.com)

# Defined Benefit Plan Adoption Agreement Addendum



1134 Municipal Way Lansing, MI 48917 | 800.767.MERS (6377) | Fax 517.703.9711

www.mersofmich.com

The employer, a participating municipality or court within the state of Michigan, hereby agrees to adopt and administer the MERS Defined Benefit (DB) Plan provided by the Municipal Employees' Retirement System of Michigan, as authorized by 1996 PA 220, in accordance with MERS Plan Document, as both may be amended, subject to the terms and conditions herein.

## I. Effective Date

The effective date shall be the first day of **January, 2021**.

**II. Employer name** Tuscola Co

**Municipality number** 790201

This is an amendment of the existing Adoption Agreement for the MERS Defined Benefit.

Any changes to plan provisions apply to employees in the division on the effective date, as well as to new hires ongoing. Definitions will apply for all service accrued after the effective date.

**Division number** 79020115

**Division name on file with MERS** Elected Officials

## III. Plan Eligibility

Only those employees eligible for MERS membership may participate in the MERS Defined Benefit. If an employee classification is **included** in the plan, then employees that meet this definition will receive service credit if they work the required number of hours to meet the service credit qualification defined below. All eligible employees must be reported to MERS.

Using your Division Name above, expand on the employee classifications that are eligible to participate in MERS. For example, if Division is "General," please insert specific classifications that are eligible for MERS such as "Clerical Staff," "Elected Officials," "Library Director," etc.:

Elected Officials and all employees who are in the Division as of 04/07/2016 per Transfer ASA on file dated 04/07/2016.

Employee classification contains **public safety employees:**  Yes  No

Public safety employees include: law enforcement, parole and probation officers, employees responsible for emergency response (911 dispatch, fire service, paramedics, etc.), public works, and other skilled support personnel (equipment operators, etc.).



# Defined Benefit Plan Adoption Agreement Addendum

EMPLOYER NAME: Tuscola Co

DIV: 79020115

If you elect to include a special classification (chart below), then the employee will be required to meet the Service Credit Qualification as defined under section IV (Provisions) in order to earn a month of service. Excluded classification will require additional information below.

To further define eligibility (select all that apply):

Employee Classification	Included	Excluded	Not Employed
<b>Temporary Employees:</b> Those who will work for the municipality fewer than _____ months in total.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Part-Time Employees:</b> Those who regularly work fewer than _____ per _____.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Seasonal Employees:</b> Those who will work for the municipality from _____ to _____ only.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Voter-Elected Officials</b>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>Appointed Officials:</b> An official appointed to a voter-elected office.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Contract Employees</b>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

**Probationary Periods** (select one):

- Service will begin after the probationary period has been satisfied. Probationary periods are allowed in one-month increments, no longer than 12 months. During this probationary period, the employer will not report or provide service.

The probationary period will be \_\_\_\_\_ month(s).

Comments:

- Service will begin with the employee's date of hire (no Probationary Period). Effective with the date of hire, wages paid and any associated contributions must be submitted to MERS.

# Defined Benefit Plan Adoption Agreement Addendum

EMPLOYER NAME: Tuscola Co

DIV: 79020115

## IV. Provisions

### 1. Service Credit Qualification

To clarify how eligible employees earn service credit, please indicate how many hours per month an eligible employee needs to work. For example, if you require 10 eight-hour days, this would be 80 hours per month. If an 'hour per day' has been defined (like ten 7-hour days), electing 70 hours will be required. Employees must meet the definition of Plan Eligibility in order to earn service credit under the plan.

To receive one month of service credit, an employee shall work (or be paid for as if working)

75 hours in a month.

### 2. Leaves of Absence

Indicate by checking the boxes below, whether the potential for service credit will be allowed if an eligible employee is on one of the following types of leave, regardless of meeting the service credit qualification criteria.

Regardless whether an eligible employee is awarded service credit while on the selected type(s) of leave:

- MERS will skip over these months when determining the FAC amount for benefit calculations.
- Third-party wages **are not** reported for leaves of absence.
- Employers **are not** required to remit employer contributions based on leaves of absence when no wages are paid by the employer.
- For **contributory divisions**, employee contributions are required where service credit is granted and due at the time of monthly wage and contribution reporting. Employers may use the following formula to calculate employee contributions: the employee's current hourly rate (prior to leave), multiplied by service credit qualification (hours) multiplied by employee contribution. For example, if employees' hourly rate is \$20, the division requires 120 hours to obtain service credit, and employee contributions are 5%, the calculation will look like: \$20/hour X 120 X .05 = \$120 in employee contribution for that leave month. Employers may use another internal formula, if they choose and MERS will make note of it.

Type of Leave	Service Credit Granted	Service Credit Excluded
Short-Term Disability	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Long-Term Disability	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Workers' Compensation	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Unpaid Family Medical Leave Act (FMLA)	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Other: _____ For example, sick and accident, administrative, educational, sabbatical, etc.	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Other 2: _____ Additional leave types as above	<input type="checkbox"/>	<input checked="" type="checkbox"/>

Leaves of absence due to military service are governed by the Federal *Uniformed Services Employment and Reemployment Rights Act* of 1994 (USERRA), IRC 414(u), effective January 1, 2007, IRC 401(a)(37).

# Defined Benefit Plan Adoption Agreement Addendum

EMPLOYER NAME: Tuscola Co

DIV: 79020115

## 3. Definition of Compensation

The Definition of Compensation is used to calculate a participant's final average compensation and is used in determining both employer and employee contributions. Wages paid to employees, calculated using the elected definition, must be reported to MERS.

Select your Definition of Compensation here. If you choose to customize your definition, skip this table and proceed to page 5.

	<input type="checkbox"/> Base Wages	<input type="checkbox"/> Box 1 Wages	<input type="checkbox"/> Gross Wages
<b>Types of Compensation</b>			
<b>Regular Wages</b> Salary or hourly wage X hours PTO used (sick, vacation, personal, bereavement, holiday leave, or unclassified) On-call pay	All Regular Wages included	All Regular Wages included	All Regular Wages included
<b>Other Wages</b> Shift differentials Overtime Severance issued over time (weekly/bi-weekly)	Excluded	All Other Wages included	All Other Wages included
<b>Lump Sum Payments</b> PTO cash-out Longevity Bonuses Merit pay Job certifications Educational degrees Moving expenses Sick payouts Severance (if issued as lump sum)	Excluded	All Lump Sum Payments included	All Lump Sum Payments included
<b>Taxable Payments</b> Travel through a non-accountable plan (i.e. mileage not tracked for reimbursement) Prizes, gift cards Personal use of a company car Car allowance	Excluded	All Taxable Payments included	All Taxable Payments included
<b>Reimbursement of Nontaxable Expenses</b> (as defined by the IRS) Gun, tools, equipment, uniform Phone Fitness Mileage reimbursement Travel through an accountable plan (i.e. tracking mileage for reimbursement)	Excluded	Excluded	Excluded
<b>Types of Deferrals</b>			
<b>Elective Deferrals of Employee Premiums/Contributions</b> 457 employee and employer contributions 125 cafeteria plan, FSAs and HSAs IRA contributions	All Elective Deferrals included	Excluded	All Elective Deferrals included
<b>Types of Benefits</b>			
<b>Nontaxable Fringe Benefits of Employees</b> Health plan, dental, vision benefits Workers compensation premiums Short- or Long-term disability premiums Group term or whole life insurance < \$50,000	All Nontaxable Fringe Benefits included	Excluded	All Nontaxable Fringe Benefits included
<b>Mandatory Contributions</b> Defined Benefit employee contributions MERS Health Care Savings Program employee contributions	All Mandatory Contributions included	Excluded	All Mandatory Contributions included
<b>Taxable Fringe Benefits</b> Clothing reimbursement Stipends for health insurance opt out payments Group term life insurance > \$50,000	Excluded	Excluded	All Taxable Fringe Benefits included
<b>Other Benefits / Lump Sum Payments</b> Workers compensation settlement payments	Excluded	Excluded	All Other Lump Sum Benefits included

# Defined Benefit Plan Adoption Agreement Addendum

EMPLOYER NAME: Tuscola Co

DIV: 79020115

**SKIP THIS TABLE** if you selected one of the standard definitions of compensation on page 4.

**CUSTOM:** If you choose this option, you must select boxes in each section you would like to include in your Definition of Compensation. You will be responsible for additional reporting details to track custom definitions.

## Types of Compensation

### Regular Wages

- Salary or hourly wage X hours  On-call pay  
 PTO used (sick, vacation, personal, bereavement, holiday leave, or unclassified)  Other: \_\_\_\_\_

### Other Wages apply: YES NO

- Shift differentials  Severance issued over time (weekly/bi-weekly)  
 Overtime  Other: \_\_\_\_\_

### Lump Sum Payments apply: YES NO

- PTO cash-out  Educational degrees  
 Longevity  Moving expenses  
 Bonuses  Sick payouts  
 Merit pay  Severance (if issued as lump sum)  
 Job certifications  Other: \_\_\_\_\_

### Taxable Payments apply: YES NO

- Travel through a non-accountable plan (i.e. mileage not tracked for reimbursement)  
 Prizes, gift cards  Car allowance  
 Personal use of a company car  Other: \_\_\_\_\_

### Reimbursement of Nontaxable Expenses (as defined by the IRS) apply: YES NO

- Gun, tools, equipment, uniform  Mileage reimbursement  
 Phone  Travel through an accountable plan (i.e. tracking mileage for reimbursement)  
 Fitness  Other: \_\_\_\_\_

## Types of Deferrals

### Elective Deferrals of Employee Premiums/Contributions apply: YES NO

- 457 employee and employer contributions  IRA contributions  
 125 cafeteria plan, FSAs and HSAs  Other: \_\_\_\_\_

## Types of Benefits

### Nontaxable Fringe Benefits of Employees apply: YES NO

- Health plan, dental, vision benefits  
 Workers compensation premiums  Group term or whole life insurance < \$50,000  
 Short- or Long-term disability premiums  Other: \_\_\_\_\_

### Mandatory Contributions apply: YES NO

- Defined Benefit employee contributions  
 MERS Health Care Savings Program employee contributions  Other: \_\_\_\_\_

### Taxable Fringe Benefits apply: YES NO

- Clothing reimbursement  Group term life insurance > \$50,000  
 Stipends for health insurance opt out payments  Other: \_\_\_\_\_

### Other Benefits / Lump Sum Payments apply: YES NO

- Workers compensation settlement payments  Other: \_\_\_\_\_

# Defined Benefit Plan Adoption Agreement Addendum

EMPLOYER NAME: Tuscola Co

DIV: 79020115

## V. Execution

### Authorized Designee of Governing Body of Municipality or Chief Judge of Court

The foregoing Adoption Agreement is hereby approved by \_\_\_\_\_ on  
the \_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_. (Name of Approving Employer)

Authorized signature: \_\_\_\_\_

Title: \_\_\_\_\_

### Received and Approved by the Municipal Employees' Retirement System of Michigan

Dated: \_\_\_\_\_, 20\_\_\_\_ Signature: \_\_\_\_\_  
(Authorized MERS Signatory)



I understand that approved board minutes are required to complete this request.

Board minutes should be sent to: [DataCollectionProject@mersofmich.com](mailto:DataCollectionProject@mersofmich.com)

# Defined Benefit Plan Adoption Agreement Addendum



1134 Municipal Way Lansing, MI 48917 | 800.767.MERS (6377) | Fax 517.703.9711

www.mersofmich.com

The employer, a participating municipality or court within the state of Michigan, hereby agrees to adopt and administer the MERS Defined Benefit (DB) Plan provided by the Municipal Employees' Retirement System of Michigan, as authorized by 1996 PA 220, in accordance with MERS Plan Document, as both may be amended, subject to the terms and conditions herein.

## I. Effective Date

The effective date shall be the first day of **January, 2021**.

---

**II. Employer name** Tuscola Co

**Municipality number** 790201

This is an amendment of the existing Adoption Agreement for the MERS Defined Benefit.

Any changes to plan provisions apply to employees in the division on the effective date, as well as to new hires ongoing. Definitions will apply for all service accrued after the effective date.

**Division number** 79020117

**Division name on file with MERS** Non Union Sal/Hrl & Elec 1/1/11

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## III. Plan Eligibility

Only those employees eligible for MERS membership may participate in the MERS Defined Benefit. If an employee classification is **included** in the plan, then employees that meet this definition will receive service credit if they work the required number of hours to meet the service credit qualification defined below. All eligible employees must be reported to MERS.

Using your Division Name above, expand on the employee classifications that are eligible to participate in MERS. For example, if Division is "General," please insert specific classifications that are eligible for MERS such as "Clerical Staff," "Elected Officials," "Library Director," etc.:

Elected Officials and all employees who are in the Division as of 04/07/2016 per Transfer ASA on file dated 04/07/2016.

Employee classification contains **public safety employees:**  Yes  No

Public safety employees include: law enforcement, parole and probation officers, employees responsible for emergency response (911 dispatch, fire service, paramedics, etc.), public works, and other skilled support personnel (equipment operators, etc.).

# Defined Benefit Plan Adoption Agreement Addendum

EMPLOYER NAME: Tuscola Co

DIV: 79020117

If you elect to include a special classification (chart below), then the employee will be required to meet the Service Credit Qualification as defined under section IV (Provisions) in order to earn a month of service. Excluded classification will require additional information below.

To further define eligibility (select all that apply):

Employee Classification	Included	Excluded	Not Employed
<b>Temporary Employees:</b> Those who will work for the municipality fewer than _____ months in total.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Part-Time Employees:</b> Those who regularly work fewer than _____ per _____.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Seasonal Employees:</b> Those who will work for the municipality from _____ to _____ only.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Voter-Elected Officials</b>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>Appointed Officials:</b> An official appointed to a voter-elected office.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Contract Employees</b>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

**Probationary Periods** (select one):

- Service will begin after the probationary period has been satisfied. Probationary periods are allowed in one-month increments, no longer than 12 months. During this probationary period, the employer will not report or provide service.

The probationary period will be \_\_\_\_\_ month(s).

Comments:

- Service will begin with the employee's date of hire (no Probationary Period). Effective with the date of hire, wages paid and any associated contributions must be submitted to MERS.

# Defined Benefit Plan Adoption Agreement Addendum

EMPLOYER NAME: Tuscola Co

DIV: 79020117

## IV. Provisions

### 1. Service Credit Qualification

To clarify how eligible employees earn service credit, please indicate how many hours per month an eligible employee needs to work. For example, if you require 10 eight-hour days, this would be 80 hours per month. If an 'hour per day' has been defined (like ten 7-hour days), electing 70 hours will be required. Employees must meet the definition of Plan Eligibility in order to earn service credit under the plan.

To receive one month of service credit, an employee shall work (or be paid for as if working)

75 hours in a month.

### 2. Leaves of Absence

Indicate by checking the boxes below, whether the potential for service credit will be allowed if an eligible employee is on one of the following types of leave, regardless of meeting the service credit qualification criteria.

Regardless whether an eligible employee is awarded service credit while on the selected type(s) of leave:

- MERS will skip over these months when determining the FAC amount for benefit calculations.
- Third-party wages **are not** reported for leaves of absence.
- Employers **are not** required to remit employer contributions based on leaves of absence when no wages are paid by the employer.
- For **contributory divisions**, employee contributions are required where service credit is granted and due at the time of monthly wage and contribution reporting. Employers may use the following formula to calculate employee contributions: the employee's current hourly rate (prior to leave), multiplied by service credit qualification (hours) multiplied by employee contribution. For example, if employees' hourly rate is \$20, the division requires 120 hours to obtain service credit, and employee contributions are 5%, the calculation will look like: \$20/hour X 120 X .05 = \$120 in employee contribution for that leave month. Employers may use another internal formula, if they choose and MERS will make note of it.

Type of Leave	Service Credit Granted	Service Credit Excluded
Short-Term Disability	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Long-Term Disability	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Workers' Compensation	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Unpaid Family Medical Leave Act (FMLA)	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Other: _____ For example, sick and accident, administrative, educational, sabbatical, etc.	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Other 2: _____ Additional leave types as above	<input type="checkbox"/>	<input checked="" type="checkbox"/>

Leaves of absence due to military service are governed by the Federal *Uniformed Services Employment and Reemployment Rights Act* of 1994 (USERRA), IRC 414(u), effective January 1, 2007, IRC 401(a)(37).



# Defined Benefit Plan Adoption Agreement Addendum

EMPLOYER NAME: Tuscola Co

DIV: 79020117

## 3. Definition of Compensation

The Definition of Compensation is used to calculate a participant's final average compensation and is used in determining both employer and employee contributions. Wages paid to employees, calculated using the elected definition, must be reported to MERS.

Select your Definition of Compensation here. If you choose to customize your definition, skip this table and proceed to page 5.

	<input type="checkbox"/> Base Wages	<input type="checkbox"/> Box 1 Wages	<input type="checkbox"/> Gross Wages
<b>Types of Compensation</b>			
<b>Regular Wages</b> Salary or hourly wage X hours PTO used (sick, vacation, personal, bereavement, holiday leave, or unclassified) On-call pay	All Regular Wages included	All Regular Wages included	All Regular Wages included
<b>Other Wages</b> Shift differentials Overtime Severance issued over time (weekly/bi-weekly)	Excluded	All Other Wages included	All Other Wages included
<b>Lump Sum Payments</b> PTO cash-out Longevity Bonuses Merit pay Job certifications Educational degrees Moving expenses Sick payouts Severance (if issued as lump sum)	Excluded	All Lump Sum Payments included	All Lump Sum Payments included
<b>Taxable Payments</b> Travel through a non-accountable plan (i.e. mileage not tracked for reimbursement) Prizes, gift cards Personal use of a company car Car allowance	Excluded	All Taxable Payments included	All Taxable Payments included
<b>Reimbursement of Nontaxable Expenses</b> (as defined by the IRS) Gun, tools, equipment, uniform Phone Fitness Mileage reimbursement Travel through an accountable plan (i.e. tracking mileage for reimbursement)	Excluded	Excluded	Excluded
<b>Types of Deferrals</b>			
<b>Elective Deferrals of Employee Premiums/Contributions</b> 457 employee and employer contributions 125 cafeteria plan, FSAs and HSAs IRA contributions	All Elective Deferrals included	Excluded	All Elective Deferrals included
<b>Types of Benefits</b>			
<b>Nontaxable Fringe Benefits of Employees</b> Health plan, dental, vision benefits Workers compensation premiums Short- or Long-term disability premiums Group term or whole life insurance < \$50,000	All Nontaxable Fringe Benefits included	Excluded	All Nontaxable Fringe Benefits included
<b>Mandatory Contributions</b> Defined Benefit employee contributions MERS Health Care Savings Program employee contributions	All Mandatory Contributions included	Excluded	All Mandatory Contributions included
<b>Taxable Fringe Benefits</b> Clothing reimbursement Stipends for health insurance opt out payments Group term life insurance > \$50,000	Excluded	Excluded	All Taxable Fringe Benefits included
<b>Other Benefits / Lump Sum Payments</b> Workers compensation settlement payments	Excluded	Excluded	All Other Lump Sum Benefits included

# Defined Benefit Plan Adoption Agreement Addendum

EMPLOYER NAME: Tuscola Co

DIV: 79020117

**SKIP THIS TABLE** if you selected one of the standard definitions of compensation on page 4.

**CUSTOM:** If you choose this option, you must select boxes in each section you would like to include in your Definition of Compensation. You will be responsible for additional reporting details to track custom definitions.

## Types of Compensation

### Regular Wages

- Salary or hourly wage X hours  On-call pay  
 PTO used (sick, vacation, personal, bereavement, holiday leave, or unclassified)  Other: \_\_\_\_\_

### Other Wages apply: YES NO

- Shift differentials  Severance issued over time (weekly/bi-weekly)  
 Overtime  Other: \_\_\_\_\_

### Lump Sum Payments apply: YES NO

- PTO cash-out  Educational degrees  
 Longevity  Moving expenses  
 Bonuses  Sick payouts  
 Merit pay  Severance (if issued as lump sum)  
 Job certifications  Other: \_\_\_\_\_

### Taxable Payments apply: YES NO

- Travel through a non-accountable plan (i.e. mileage not tracked for reimbursement)  
 Prizes, gift cards  Car allowance  
 Personal use of a company car  Other: \_\_\_\_\_

### Reimbursement of Nontaxable Expenses (as defined by the IRS) apply: YES NO

- Gun, tools, equipment, uniform  Mileage reimbursement  
 Phone  Travel through an accountable plan (i.e. tracking mileage for reimbursement)  
 Fitness  Other: \_\_\_\_\_

## Types of Deferrals

### Elective Deferrals of Employee Premiums/Contributions apply: YES NO

- 457 employee and employer contributions  IRA contributions  
 125 cafeteria plan, FSAs and HSAs  Other: \_\_\_\_\_

## Types of Benefits

### Nontaxable Fringe Benefits of Employees apply: YES NO

- Health plan, dental, vision benefits  
 Workers compensation premiums  Group term or whole life insurance < \$50,000  
 Short- or Long-term disability premiums  Other: \_\_\_\_\_

### Mandatory Contributions apply: YES NO

- Defined Benefit employee contributions  
 MERS Health Care Savings Program employee contributions  Other: \_\_\_\_\_

### Taxable Fringe Benefits apply: YES NO

- Clothing reimbursement  Group term life insurance > \$50,000  
 Stipends for health insurance opt out payments  Other: \_\_\_\_\_

### Other Benefits / Lump Sum Payments apply: YES NO

- Workers compensation settlement payments  Other: \_\_\_\_\_

# Defined Benefit Plan Adoption Agreement Addendum

EMPLOYER NAME: Tuscola Co

DIV: 79020117

## V. Execution

### Authorized Designee of Governing Body of Municipality or Chief Judge of Court

The foregoing Adoption Agreement is hereby approved by \_\_\_\_\_ on  
the \_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_. (Name of Approving Employer)

Authorized signature: \_\_\_\_\_

Title: \_\_\_\_\_

### Received and Approved by the Municipal Employees' Retirement System of Michigan

Dated: \_\_\_\_\_, 20\_\_\_\_ Signature: \_\_\_\_\_  
(Authorized MERS Signatory)



I understand that approved board minutes are required to complete this request.

Board minutes should be sent to: [DataCollectionProject@mersofmich.com](mailto:DataCollectionProject@mersofmich.com)

# Defined Benefit Plan Adoption Agreement Addendum



1134 Municipal Way Lansing, MI 48917 | 800.767.MERS (6377) | Fax 517.703.9711

www.mersofmich.com

The employer, a participating municipality or court within the state of Michigan, hereby agrees to adopt and administer the MERS Defined Benefit (DB) Plan provided by the Municipal Employees' Retirement System of Michigan, as authorized by 1996 PA 220, in accordance with MERS Plan Document, as both may be amended, subject to the terms and conditions herein.

## I. Effective Date

The effective date shall be the first day of **January, 2021**.

**II. Employer name** Tuscola Co

**Municipality number** 790201

This is an amendment of the existing Adoption Agreement for the MERS Defined Benefit.

Any changes to plan provisions apply to employees in the division on the effective date, as well as to new hires ongoing. Definitions will apply for all service accrued after the effective date.

**Division number** 79020113

**Division name on file with MERS** Non Union Hourly

## III. Plan Eligibility

Only those employees eligible for MERS membership may participate in the MERS Defined Benefit. If an employee classification is **included** in the plan, then employees that meet this definition will receive service credit if they work the required number of hours to meet the service credit qualification defined below. All eligible employees must be reported to MERS.

Using your Division Name above, expand on the employee classifications that are eligible to participate in MERS. For example, if Division is "General," please insert specific classifications that are eligible for MERS such as "Clerical Staff," "Elected Officials," "Library Director," etc.:

Controller/Administrator's Office, Dispatch Director and all employees who are in the Division as of 04/07/2016 per Transfer ASA on file dated 04/07/2016.

Employee classification contains **public safety employees:**  Yes  No

Public safety employees include: law enforcement, parole and probation officers, employees responsible for emergency response (911 dispatch, fire service, paramedics, etc.), public works, and other skilled support personnel (equipment operators, etc.).

# Defined Benefit Plan Adoption Agreement Addendum

EMPLOYER NAME: Tuscola Co

DIV: 79020113

If you elect to include a special classification (chart below), then the employee will be required to meet the Service Credit Qualification as defined under section IV (Provisions) in order to earn a month of service. Excluded classification will require additional information below.

To further define eligibility (select all that apply):

Employee Classification	Included	Excluded	Not Employed
<b>Temporary Employees:</b> Those who will work for the municipality fewer than _____ months in total.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Part-Time Employees:</b> Those who regularly work fewer than _____ per _____.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Seasonal Employees:</b> Those who will work for the municipality from _____ to _____ only.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Voter-Elected Officials</b>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Appointed Officials:</b> An official appointed to a voter-elected office.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Contract Employees</b>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

**Probationary Periods** (select one):

- Service will begin after the probationary period has been satisfied. Probationary periods are allowed in one-month increments, no longer than 12 months. During this probationary period, the employer will not report or provide service.

The probationary period will be \_\_\_\_\_ month(s).

Comments:

- Service will begin with the employee's date of hire (no Probationary Period). Effective with the date of hire, wages paid and any associated contributions must be submitted to MERS.

# Defined Benefit Plan Adoption Agreement Addendum

EMPLOYER NAME: Tuscola Co

DIV: 79020113

## IV. Provisions

### 1. Service Credit Qualification

To clarify how eligible employees earn service credit, please indicate how many hours per month an eligible employee needs to work. For example, if you require 10 eight-hour days, this would be 80 hours per month. If an 'hour per day' has been defined (like ten 7-hour days), electing 70 hours will be required. Employees must meet the definition of Plan Eligibility in order to earn service credit under the plan.

To receive one month of service credit, an employee shall work (or be paid for as if working)

75 hours in a month.

### 2. Leaves of Absence

Indicate by checking the boxes below, whether the potential for service credit will be allowed if an eligible employee is on one of the following types of leave, regardless of meeting the service credit qualification criteria.

Regardless whether an eligible employee is awarded service credit while on the selected type(s) of leave:

- MERS will skip over these months when determining the FAC amount for benefit calculations.
- Third-party wages **are not** reported for leaves of absence.
- Employers **are not** required to remit employer contributions based on leaves of absence when no wages are paid by the employer.
- For **contributory divisions**, employee contributions are required where service credit is granted and due at the time of monthly wage and contribution reporting. Employers may use the following formula to calculate employee contributions: the employee's current hourly rate (prior to leave), multiplied by service credit qualification (hours) multiplied by employee contribution. For example, if employees' hourly rate is \$20, the division requires 120 hours to obtain service credit, and employee contributions are 5%, the calculation will look like: \$20/hour X 120 X .05 = \$120 in employee contribution for that leave month. Employers may use another internal formula, if they choose and MERS will make note of it.

Type of Leave	Service Credit Granted	Service Credit Excluded
Short-Term Disability	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Long-Term Disability	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Workers' Compensation	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Unpaid Family Medical Leave Act (FMLA)	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Other: _____ For example, sick and accident, administrative, educational, sabbatical, etc.	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Other 2: _____ Additional leave types as above	<input type="checkbox"/>	<input checked="" type="checkbox"/>

Leaves of absence due to military service are governed by the Federal *Uniformed Services Employment and Reemployment Rights Act* of 1994 (USERRA), IRC 414(u), effective January 1, 2007, IRC 401(a)(37).

# Defined Benefit Plan Adoption Agreement Addendum

EMPLOYER NAME: Tuscola Co

DIV: 79020113

## 3. Definition of Compensation

The Definition of Compensation is used to calculate a participant's final average compensation and is used in determining both employer and employee contributions. Wages paid to employees, calculated using the elected definition, must be reported to MERS.

Select your Definition of Compensation here. If you choose to customize your definition, skip this table and proceed to page 5.

	<input type="checkbox"/> Base Wages	<input type="checkbox"/> Box 1 Wages	<input type="checkbox"/> Gross Wages
<b>Types of Compensation</b>			
<b>Regular Wages</b> Salary or hourly wage X hours PTO used (sick, vacation, personal, bereavement, holiday leave, or unclassified) On-call pay	All Regular Wages included	All Regular Wages included	All Regular Wages included
<b>Other Wages</b> Shift differentials Overtime Severance issued over time (weekly/bi-weekly)	Excluded	All Other Wages included	All Other Wages included
<b>Lump Sum Payments</b> PTO cash-out Longevity Bonuses Merit pay Job certifications Educational degrees Moving expenses Sick payouts Severance (if issued as lump sum)	Excluded	All Lump Sum Payments included	All Lump Sum Payments included
<b>Taxable Payments</b> Travel through a non-accountable plan (i.e. mileage not tracked for reimbursement) Prizes, gift cards Personal use of a company car Car allowance	Excluded	All Taxable Payments included	All Taxable Payments included
<b>Reimbursement of Nontaxable Expenses</b> (as defined by the IRS) Gun, tools, equipment, uniform Phone Fitness Mileage reimbursement Travel through an accountable plan (i.e. tracking mileage for reimbursement)	Excluded	Excluded	Excluded
<b>Types of Deferrals</b>			
<b>Elective Deferrals of Employee Premiums/Contributions</b> 457 employee and employer contributions 125 cafeteria plan, FSAs and HSAs IRA contributions	All Elective Deferrals included	Excluded	All Elective Deferrals included
<b>Types of Benefits</b>			
<b>Nontaxable Fringe Benefits of Employees</b> Health plan, dental, vision benefits Workers compensation premiums Short- or Long-term disability premiums Group term or whole life insurance < \$50,000	All Nontaxable Fringe Benefits included	Excluded	All Nontaxable Fringe Benefits included
<b>Mandatory Contributions</b> Defined Benefit employee contributions MERS Health Care Savings Program employee contributions	All Mandatory Contributions included	Excluded	All Mandatory Contributions included
<b>Taxable Fringe Benefits</b> Clothing reimbursement Stipends for health insurance opt out payments Group term life insurance > \$50,000	Excluded	Excluded	All Taxable Fringe Benefits included
<b>Other Benefits / Lump Sum Payments</b> Workers compensation settlement payments	Excluded	Excluded	All Other Lump Sum Benefits included

# Defined Benefit Plan Adoption Agreement Addendum

EMPLOYER NAME: Tuscola Co

DIV: 79020113

**SKIP THIS TABLE** if you selected one of the standard definitions of compensation on page 4.

**CUSTOM:** If you choose this option, you must select boxes in each section you would like to include in your Definition of Compensation. You will be responsible for additional reporting details to track custom definitions.

## Types of Compensation

### Regular Wages

- Salary or hourly wage X hours
  On-call pay  
 PTO used (sick, vacation, personal, bereavement, holiday leave, or unclassified)
  Other: \_\_\_\_\_

### Other Wages apply: YES NO

- Shift differentials
  Severance issued over time (weekly/bi-weekly)  
 Overtime
  Other: \_\_\_\_\_

### Lump Sum Payments apply: YES NO

- PTO cash-out
  Educational degrees  
 Longevity
  Moving expenses  
 Bonuses
  Sick payouts  
 Merit pay
  Severance (if issued as lump sum)  
 Job certifications
  Other: \_\_\_\_\_

### Taxable Payments apply: YES NO

- Travel through a non-accountable plan (i.e. mileage not tracked for reimbursement)
  Car allowance  
 Prizes, gift cards
  Other: \_\_\_\_\_  
 Personal use of a company car

### Reimbursement of Nontaxable Expenses (as defined by the IRS) apply: YES NO

- Gun, tools, equipment, uniform
  Mileage reimbursement  
 Phone
  Travel through an accountable plan (i.e. tracking mileage for reimbursement)  
 Fitness
  Other: \_\_\_\_\_

## Types of Deferrals

### Elective Deferrals of Employee Premiums/Contributions apply: YES NO

- 457 employee and employer contributions
  IRA contributions  
 125 cafeteria plan, FSAs and HSAs
  Other: \_\_\_\_\_

## Types of Benefits

### Nontaxable Fringe Benefits of Employees apply: YES NO

- Health plan, dental, vision benefits
  Group term or whole life insurance < \$50,000  
 Workers compensation premiums
  Other: \_\_\_\_\_  
 Short- or Long-term disability premiums

### Mandatory Contributions apply: YES NO

- Defined Benefit employee contributions
  Other: \_\_\_\_\_  
 MERS Health Care Savings Program employee contributions

### Taxable Fringe Benefits apply: YES NO

- Clothing reimbursement
  Group term life insurance > \$50,000  
 Stipends for health insurance opt out payments
  Other: \_\_\_\_\_

### Other Benefits / Lump Sum Payments apply: YES NO

- Workers compensation settlement payments
  Other: \_\_\_\_\_



# Defined Benefit Plan Adoption Agreement Addendum

EMPLOYER NAME: Tuscola Co

DIV: 79020113

## V. Execution

### Authorized Designee of Governing Body of Municipality or Chief Judge of Court

The foregoing Adoption Agreement is hereby approved by \_\_\_\_\_ on  
the \_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_. (Name of Approving Employer)

Authorized signature: \_\_\_\_\_

Title: \_\_\_\_\_

### Received and Approved by the Municipal Employees' Retirement System of Michigan

Dated: \_\_\_\_\_, 20\_\_\_\_ Signature: \_\_\_\_\_  
(Authorized MERS Signatory)



I understand that approved board minutes are required to complete this request.

Board minutes should be sent to: [DataCollectionProject@mersofmich.com](mailto:DataCollectionProject@mersofmich.com)

# Defined Benefit Plan Adoption Agreement Addendum



1134 Municipal Way Lansing, MI 48917 | 800.767.MERS (6377) | Fax 517.703.9711

www.mersofmich.com

The employer, a participating municipality or court within the state of Michigan, hereby agrees to adopt and administer the MERS Defined Benefit (DB) Plan provided by the Municipal Employees' Retirement System of Michigan, as authorized by 1996 PA 220, in accordance with MERS Plan Document, as both may be amended, subject to the terms and conditions herein.

## I. Effective Date

The effective date shall be the first day of **January, 2021**.

---

**II. Employer name** Tuscola Co

**Municipality number** 790201

This is an amendment of the existing Adoption Agreement for the MERS Defined Benefit.

Any changes to plan provisions apply to employees in the division on the effective date, as well as to new hires ongoing. Definitions will apply for all service accrued after the effective date.

**Division number** 79020114

**Division name on file with MERS** Non Union Stry

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## III. Plan Eligibility

Only those employees eligible for MERS membership may participate in the MERS Defined Benefit. If an employee classification is **included** in the plan, then employees that meet this definition will receive service credit if they work the required number of hours to meet the service credit qualification defined below. All eligible employees must be reported to MERS.

Using your Division Name above, expand on the employee classifications that are eligible to participate in MERS. For example, if Division is "General," please insert specific classifications that are eligible for MERS such as "Clerical Staff," "Elected Officials," "Library Director," etc.:

Controller Administrator, Courts, Buildings and Grounds and all employees who are in the Division as of 04/07/2016 per Transfer ASA on file dated 04/07/2016.

Employee classification contains **public safety employees:**  Yes  No

Public safety employees include: law enforcement, parole and probation officers, employees responsible for emergency response (911 dispatch, fire service, paramedics, etc.), public works, and other skilled support personnel (equipment operators, etc.).

# Defined Benefit Plan Adoption Agreement Addendum

EMPLOYER NAME: Tuscola Co

DIV: 79020114

If you elect to include a special classification (chart below), then the employee will be required to meet the Service Credit Qualification as defined under section IV (Provisions) in order to earn a month of service. Excluded classification will require additional information below.

To further define eligibility (select all that apply):

Employee Classification	Included	Excluded	Not Employed
<b>Temporary Employees:</b> Those who will work for the municipality fewer than _____ months in total.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Part-Time Employees:</b> Those who regularly work fewer than _____ per _____.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Seasonal Employees:</b> Those who will work for the municipality from _____ to _____ only.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Voter-Elected Officials</b>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Appointed Officials:</b> An official appointed to a voter-elected office.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Contract Employees</b>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

**Probationary Periods** (select one):

- Service will begin after the probationary period has been satisfied. Probationary periods are allowed in one-month increments, no longer than 12 months. During this probationary period, the employer will not report or provide service.

The probationary period will be \_\_\_\_\_ month(s).

Comments:

- Service will begin with the employee's date of hire (no Probationary Period). Effective with the date of hire, wages paid and any associated contributions must be submitted to MERS.

# Defined Benefit Plan Adoption Agreement Addendum

EMPLOYER NAME: Tuscola Co

DIV: 79020114

## IV. Provisions

### 1. Service Credit Qualification

To clarify how eligible employees earn service credit, please indicate how many hours per month an eligible employee needs to work. For example, if you require 10 eight-hour days, this would be 80 hours per month. If an 'hour per day' has been defined (like ten 7-hour days), electing 70 hours will be required. Employees must meet the definition of Plan Eligibility in order to earn service credit under the plan.

To receive one month of service credit, an employee shall work (or be paid for as if working)

75 hours in a month.

### 2. Leaves of Absence

Indicate by checking the boxes below, whether the potential for service credit will be allowed if an eligible employee is on one of the following types of leave, regardless of meeting the service credit qualification criteria.

Regardless whether an eligible employee is awarded service credit while on the selected type(s) of leave:

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Type of Leave	Service Credit Granted	Service Credit Excluded
Short-Term Disability	<input type="checkbox"/>	<input checked="" type="checkbox"/>
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Workers' Compensation	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Unpaid Family Medical Leave Act (FMLA)	<input type="checkbox"/>	<input checked="" type="checkbox"/>
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Leaves of absence due to military service are governed by the Federal *Uniformed Services Employment and Reemployment Rights Act* of 1994 (USERRA), IRC 414(u), effective January 1, 2007, IRC 401(a)(37).

# Defined Benefit Plan Adoption Agreement Addendum

EMPLOYER NAME: Tuscola Co

DIV: 79020114

## 3. Definition of Compensation

The Definition of Compensation is used to calculate a participant's final average compensation and is used in determining both employer and employee contributions. Wages paid to employees, calculated using the elected definition, must be reported to MERS.

Select your Definition of Compensation here. If you choose to customize your definition, skip this table and proceed to page 5.

	<input type="checkbox"/> Base Wages	<input type="checkbox"/> Box 1 Wages	<input type="checkbox"/> Gross Wages
<b>Types of Compensation</b>			
<b>Regular Wages</b> Salary or hourly wage X hours PTO used (sick, vacation, personal, bereavement, holiday leave, or unclassified) On-call pay	All Regular Wages included	All Regular Wages included	All Regular Wages included
<b>Other Wages</b> Shift differentials Overtime Severance issued over time (weekly/bi-weekly)	Excluded	All Other Wages included	All Other Wages included
<b>Lump Sum Payments</b> PTO cash-out Longevity Bonuses Merit pay Job certifications Educational degrees Moving expenses Sick payouts Severance (if issued as lump sum)	Excluded	All Lump Sum Payments included	All Lump Sum Payments included
<b>Taxable Payments</b> Travel through a non-accountable plan (i.e. mileage not tracked for reimbursement) Prizes, gift cards Personal use of a company car Car allowance	Excluded	All Taxable Payments included	All Taxable Payments included
<b>Reimbursement of Nontaxable Expenses</b> (as defined by the IRS) Gun, tools, equipment, uniform Phone Fitness Mileage reimbursement Travel through an accountable plan (i.e. tracking mileage for reimbursement)	Excluded	Excluded	Excluded
<b>Types of Deferrals</b>			
<b>Elective Deferrals of Employee Premiums/Contributions</b> 457 employee and employer contributions 125 cafeteria plan, FSAs and HSAs IRA contributions	All Elective Deferrals included	Excluded	All Elective Deferrals included
<b>Types of Benefits</b>			
<b>Nontaxable Fringe Benefits of Employees</b> Health plan, dental, vision benefits Workers compensation premiums Short- or Long-term disability premiums Group term or whole life insurance < \$50,000	All Nontaxable Fringe Benefits included	Excluded	All Nontaxable Fringe Benefits included
<b>Mandatory Contributions</b> Defined Benefit employee contributions MERS Health Care Savings Program employee contributions	All Mandatory Contributions included	Excluded	All Mandatory Contributions included
<b>Taxable Fringe Benefits</b> Clothing reimbursement Stipends for health insurance opt out payments Group term life insurance > \$50,000	Excluded	Excluded	All Taxable Fringe Benefits included
<b>Other Benefits / Lump Sum Payments</b> Workers compensation settlement payments	Excluded	Excluded	All Other Lump Sum Benefits included

# Defined Benefit Plan Adoption Agreement Addendum

EMPLOYER NAME: Tuscola Co

DIV: 79020114

**SKIP THIS TABLE** if you selected one of the standard definitions of compensation on page 4.

**CUSTOM:** If you choose this option, you must select boxes in each section you would like to include in your Definition of Compensation. You will be responsible for additional reporting details to track custom definitions.

## Types of Compensation

### Regular Wages

- Salary or hourly wage X hours  On-call pay  
 PTO used (sick, vacation, personal, bereavement, holiday leave, or unclassified)  Other: \_\_\_\_\_

### Other Wages apply: YES NO

- Shift differentials  Severance issued over time (weekly/bi-weekly)  
 Overtime  Other: \_\_\_\_\_

### Lump Sum Payments apply: YES NO

- PTO cash-out  Educational degrees  
 Longevity  Moving expenses  
 Bonuses  Sick payouts  
 Merit pay  Severance (if issued as lump sum)  
 Job certifications  Other: \_\_\_\_\_

### Taxable Payments apply: YES NO

- Travel through a non-accountable plan (i.e. mileage not tracked for reimbursement)  
 Prizes, gift cards  Car allowance  
 Personal use of a company car  Other: \_\_\_\_\_

### Reimbursement of Nontaxable Expenses (as defined by the IRS) apply: YES NO

- Gun, tools, equipment, uniform  Mileage reimbursement  
 Phone  Travel through an accountable plan (i.e. tracking mileage for reimbursement)  
 Fitness  Other: \_\_\_\_\_

## Types of Deferrals

### Elective Deferrals of Employee Premiums/Contributions apply: YES NO

- 457 employee and employer contributions  IRA contributions  
 125 cafeteria plan, FSAs and HSAs  Other: \_\_\_\_\_

## Types of Benefits

### Nontaxable Fringe Benefits of Employees apply: YES NO

- Health plan, dental, vision benefits  
 Workers compensation premiums  Group term or whole life insurance < \$50,000  
 Short- or Long-term disability premiums  Other: \_\_\_\_\_

### Mandatory Contributions apply: YES NO

- Defined Benefit employee contributions  
 MERS Health Care Savings Program employee contributions  Other: \_\_\_\_\_

### Taxable Fringe Benefits apply: YES NO

- Clothing reimbursement  Group term life insurance > \$50,000  
 Stipends for health insurance opt out payments  Other: \_\_\_\_\_

### Other Benefits / Lump Sum Payments apply: YES NO

- Workers compensation settlement payments  Other: \_\_\_\_\_

# Defined Benefit Plan Adoption Agreement Addendum

EMPLOYER NAME: Tuscola Co

DIV: 79020114

## V. Execution

### Authorized Designee of Governing Body of Municipality or Chief Judge of Court

The foregoing Adoption Agreement is hereby approved by \_\_\_\_\_ on  
the \_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_. (Name of Approving Employer)

Authorized signature: \_\_\_\_\_

Title: \_\_\_\_\_

### Received and Approved by the Municipal Employees' Retirement System of Michigan

Dated: \_\_\_\_\_, 20\_\_\_\_ Signature: \_\_\_\_\_  
(Authorized MERS Signatory)



I understand that approved board minutes are required to complete this request.

Board minutes should be sent to: [DataCollectionProject@mersofmich.com](mailto:DataCollectionProject@mersofmich.com)

# Defined Benefit Plan Adoption Agreement Addendum



1134 Municipal Way Lansing, MI 48917 | 800.767.MERS (6377) | Fax 517.703.9711

www.mersofmich.com

The employer, a participating municipality or court within the state of Michigan, hereby agrees to adopt and administer the MERS Defined Benefit (DB) Plan provided by the Municipal Employees' Retirement System of Michigan, as authorized by 1996 PA 220, in accordance with MERS Plan Document, as both may be amended, subject to the terms and conditions herein.

## I. Effective Date

The effective date shall be the first day of **January, 2021**.

**II. Employer name** Tuscola Co

**Municipality number** 790201

This is an amendment of the existing Adoption Agreement for the MERS Defined Benefit.

Any changes to plan provisions apply to employees in the division on the effective date, as well as to new hires ongoing. Definitions will apply for all service accrued after the effective date.

**Division number** 79020102

**Division name on file with MERS** Sheriff Dep

## III. Plan Eligibility

Only those employees eligible for MERS membership may participate in the MERS Defined Benefit. If an employee classification is **included** in the plan, then employees that meet this definition will receive service credit if they work the required number of hours to meet the service credit qualification defined below. All eligible employees must be reported to MERS.

Using your Division Name above, expand on the employee classifications that are eligible to participate in MERS. For example, if Division is "General," please insert specific classifications that are eligible for MERS such as "Clerical Staff," "Elected Officials," "Library Director," etc.:

Corrections Officers, Records Clerk and all employees who are in the Division as of 04/07/2016 per Transfer ASA on file dated 04/07/2016.

Employee classification contains **public safety employees:**  Yes  No

Public safety employees include: law enforcement, parole and probation officers, employees responsible for emergency response (911 dispatch, fire service, paramedics, etc.), public works, and other skilled support personnel (equipment operators, etc.).



# Defined Benefit Plan Adoption Agreement Addendum

EMPLOYER NAME: Tuscola Co

DIV: 79020102

If you elect to include a special classification (chart below), then the employee will be required to meet the Service Credit Qualification as defined under section IV (Provisions) in order to earn a month of service. Excluded classification will require additional information below.

To further define eligibility (select all that apply):

Employee Classification	Included	Excluded	Not Employed
<b>Temporary Employees:</b> Those who will work for the municipality fewer than _____ months in total.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Part-Time Employees:</b> Those who regularly work fewer than _____ per _____.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Seasonal Employees:</b> Those who will work for the municipality from _____ to _____ only.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Voter-Elected Officials</b>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Appointed Officials:</b> An official appointed to a voter-elected office.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Contract Employees</b>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

**Probationary Periods** (select one):

- Service will begin after the probationary period has been satisfied. Probationary periods are allowed in one-month increments, no longer than 12 months. During this probationary period, the employer will not report or provide service.

The probationary period will be \_\_\_\_\_ month(s).

Comments:

- Service will begin with the employee's date of hire (no Probationary Period). Effective with the date of hire, wages paid and any associated contributions must be submitted to MERS.

# Defined Benefit Plan Adoption Agreement Addendum

EMPLOYER NAME: Tuscola Co

DIV: 79020102

## IV. Provisions

### 1. Service Credit Qualification

To clarify how eligible employees earn service credit, please indicate how many hours per month an eligible employee needs to work. For example, if you require 10 eight-hour days, this would be 80 hours per month. If an 'hour per day' has been defined (like ten 7-hour days), electing 70 hours will be required. Employees must meet the definition of Plan Eligibility in order to earn service credit under the plan.

To receive one month of service credit, an employee shall work (or be paid for as if working)

75 hours in a month.

### 2. Leaves of Absence

Indicate by checking the boxes below, whether the potential for service credit will be allowed if an eligible employee is on one of the following types of leave, regardless of meeting the service credit qualification criteria.

Regardless whether an eligible employee is awarded service credit while on the selected type(s) of leave:

- MERS will skip over these months when determining the FAC amount for benefit calculations.
- Third-party wages **are not** reported for leaves of absence.
- Employers **are not** required to remit employer contributions based on leaves of absence when no wages are paid by the employer.
- For **contributory divisions**, employee contributions are required where service credit is granted and due at the time of monthly wage and contribution reporting. Employers may use the following formula to calculate employee contributions: the employee's current hourly rate (prior to leave), multiplied by service credit qualification (hours) multiplied by employee contribution. For example, if employees' hourly rate is \$20, the division requires 120 hours to obtain service credit, and employee contributions are 5%, the calculation will look like: \$20/hour X 120 X .05 = \$120 in employee contribution for that leave month. Employers may use another internal formula, if they choose and MERS will make note of it.

Type of Leave	Service Credit Granted	Service Credit Excluded
Short-Term Disability	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Long-Term Disability	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Workers' Compensation	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Unpaid Family Medical Leave Act (FMLA)	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Other: _____ For example, sick and accident, administrative, educational, sabbatical, etc.	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Other 2: _____ Additional leave types as above	<input type="checkbox"/>	<input checked="" type="checkbox"/>

Leaves of absence due to military service are governed by the Federal *Uniformed Services Employment and Reemployment Rights Act* of 1994 (USERRA), IRC 414(u), effective January 1, 2007, IRC 401(a)(37).

# Defined Benefit Plan Adoption Agreement Addendum

EMPLOYER NAME: Tuscola Co

DIV: 79020102

## 3. Definition of Compensation

The Definition of Compensation is used to calculate a participant's final average compensation and is used in determining both employer and employee contributions. Wages paid to employees, calculated using the elected definition, must be reported to MERS.

Select your Definition of Compensation here. If you choose to customize your definition, skip this table and proceed to page 5.

	<input type="checkbox"/> Base Wages	<input type="checkbox"/> Box 1 Wages	<input type="checkbox"/> Gross Wages
<b>Types of Compensation</b>			
<b>Regular Wages</b> Salary or hourly wage X hours PTO used (sick, vacation, personal, bereavement, holiday leave, or unclassified) On-call pay	All Regular Wages included	All Regular Wages included	All Regular Wages included
<b>Other Wages</b> Shift differentials Overtime Severance issued over time (weekly/bi-weekly)	Excluded	All Other Wages included	All Other Wages included
<b>Lump Sum Payments</b> PTO cash-out Longevity Bonuses Merit pay Job certifications Educational degrees Moving expenses Sick payouts Severance (if issued as lump sum)	Excluded	All Lump Sum Payments included	All Lump Sum Payments included
<b>Taxable Payments</b> Travel through a non-accountable plan (i.e. mileage not tracked for reimbursement) Prizes, gift cards Personal use of a company car Car allowance	Excluded	All Taxable Payments included	All Taxable Payments included
<b>Reimbursement of Nontaxable Expenses</b> (as defined by the IRS) Gun, tools, equipment, uniform Phone Fitness Mileage reimbursement Travel through an accountable plan (i.e. tracking mileage for reimbursement)	Excluded	Excluded	Excluded
<b>Types of Deferrals</b>			
<b>Elective Deferrals of Employee Premiums/Contributions</b> 457 employee and employer contributions 125 cafeteria plan, FSAs and HSAs IRA contributions	All Elective Deferrals included	Excluded	All Elective Deferrals included
<b>Types of Benefits</b>			
<b>Nontaxable Fringe Benefits of Employees</b> Health plan, dental, vision benefits Workers compensation premiums Short- or Long-term disability premiums Group term or whole life insurance < \$50,000	All Nontaxable Fringe Benefits included	Excluded	All Nontaxable Fringe Benefits included
<b>Mandatory Contributions</b> Defined Benefit employee contributions MERS Health Care Savings Program employee contributions	All Mandatory Contributions included	Excluded	All Mandatory Contributions included
<b>Taxable Fringe Benefits</b> Clothing reimbursement Stipends for health insurance opt out payments Group term life insurance > \$50,000	Excluded	Excluded	All Taxable Fringe Benefits included
<b>Other Benefits / Lump Sum Payments</b> Workers compensation settlement payments	Excluded	Excluded	All Other Lump Sum Benefits included

# Defined Benefit Plan Adoption Agreement Addendum

EMPLOYER NAME: Tuscola Co

DIV: 79020102

**SKIP THIS TABLE** if you selected one of the standard definitions of compensation on page 4.

**CUSTOM:** If you choose this option, you must select boxes in each section you would like to include in your Definition of Compensation. You will be responsible for additional reporting details to track custom definitions.

## Types of Compensation

### Regular Wages

- Salary or hourly wage X hours
  On-call pay  
 PTO used (sick, vacation, personal, bereavement, holiday leave, or unclassified)
  Other: \_\_\_\_\_

### Other Wages apply: YES NO

- Shift differentials
  Severance issued over time (weekly/bi-weekly)  
 Overtime
  Other: \_\_\_\_\_

### Lump Sum Payments apply: YES NO

- PTO cash-out
  Educational degrees  
 Longevity
  Moving expenses  
 Bonuses
  Sick payouts  
 Merit pay
  Severance (if issued as lump sum)  
 Job certifications
  Other: \_\_\_\_\_

### Taxable Payments apply: YES NO

- Travel through a non-accountable plan (i.e. mileage not tracked for reimbursement)
  Car allowance  
 Prizes, gift cards
  Other: \_\_\_\_\_  
 Personal use of a company car

### Reimbursement of Nontaxable Expenses (as defined by the IRS) apply: YES NO

- Gun, tools, equipment, uniform
  Mileage reimbursement  
 Phone
  Travel through an accountable plan (i.e. tracking mileage for reimbursement)  
 Fitness
  Other: \_\_\_\_\_

## Types of Deferrals

### Elective Deferrals of Employee Premiums/Contributions apply: YES NO

- 457 employee and employer contributions
  IRA contributions  
 125 cafeteria plan, FSAs and HSAs
  Other: \_\_\_\_\_

## Types of Benefits

### Nontaxable Fringe Benefits of Employees apply: YES NO

- Health plan, dental, vision benefits
  Group term or whole life insurance < \$50,000  
 Workers compensation premiums
  Other: \_\_\_\_\_  
 Short- or Long-term disability premiums

### Mandatory Contributions apply: YES NO

- Defined Benefit employee contributions
  Other: \_\_\_\_\_  
 MERS Health Care Savings Program employee contributions

### Taxable Fringe Benefits apply: YES NO

- Clothing reimbursement
  Group term life insurance > \$50,000  
 Stipends for health insurance opt out payments
  Other: \_\_\_\_\_

### Other Benefits / Lump Sum Payments apply: YES NO

- Workers compensation settlement payments
  Other: \_\_\_\_\_

# Defined Benefit Plan Adoption Agreement Addendum

EMPLOYER NAME: Tuscola Co

DIV: 79020102

## V. Execution

### Authorized Designee of Governing Body of Municipality or Chief Judge of Court

The foregoing Adoption Agreement is hereby approved by \_\_\_\_\_ on  
the \_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_. (Name of Approving Employer)

Authorized signature: \_\_\_\_\_

Title: \_\_\_\_\_

### Received and Approved by the Municipal Employees' Retirement System of Michigan

Dated: \_\_\_\_\_, 20\_\_\_\_ Signature: \_\_\_\_\_  
(Authorized MERS Signatory)



I understand that approved board minutes are required to complete this request.

Board minutes should be sent to: [DataCollectionProject@mersofmich.com](mailto:DataCollectionProject@mersofmich.com)

# Defined Benefit Plan Adoption Agreement Addendum



1134 Municipal Way Lansing, MI 48917 | 800.767.MERS (6377) | Fax 517.703.9711

www.mersofmich.com

The employer, a participating municipality or court within the state of Michigan, hereby agrees to adopt and administer the MERS Defined Benefit (DB) Plan provided by the Municipal Employees' Retirement System of Michigan, as authorized by 1996 PA 220, in accordance with MERS Plan Document, as both may be amended, subject to the terms and conditions herein.

## I. Effective Date

The effective date shall be the first day of **January, 2021**.

---

**II. Employer name** Tuscola Co

**Municipality number** 790201

This is an amendment of the existing Adoption Agreement for the MERS Defined Benefit.

Any changes to plan provisions apply to employees in the division on the effective date, as well as to new hires ongoing. Definitions will apply for all service accrued after the effective date.

**Division number** 79020124

**Division name on file with MERS** Sheriff Dept Cor Hired as 1/1/11

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## III. Plan Eligibility

Only those employees eligible for MERS membership may participate in the MERS Defined Benefit. If an employee classification is **included** in the plan, then employees that meet this definition will receive service credit if they work the required number of hours to meet the service credit qualification defined below. All eligible employees must be reported to MERS.

Using your Division Name above, expand on the employee classifications that are eligible to participate in MERS. For example, if Division is "General," please insert specific classifications that are eligible for MERS such as "Clerical Staff," "Elected Officials," "Library Director," etc.:

Corrections Officers, Road Deputies, Command Officers, Mechanic and all employees who are in the Division as of 04/07/2016 per Transfer ASA on file dated 04/07/2016.

Employee classification contains **public safety employees:**  Yes  No

Public safety employees include: law enforcement, parole and probation officers, employees responsible for emergency response (911 dispatch, fire service, paramedics, etc.), public works, and other skilled support personnel (equipment operators, etc.).

# Defined Benefit Plan Adoption Agreement Addendum

EMPLOYER NAME: Tuscola Co

DIV: 79020124

If you elect to include a special classification (chart below), then the employee will be required to meet the Service Credit Qualification as defined under section IV (Provisions) in order to earn a month of service. Excluded classification will require additional information below.

To further define eligibility (select all that apply):

Employee Classification	Included	Excluded	Not Employed
<b>Temporary Employees:</b> Those who will work for the municipality fewer than _____ months in total.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Part-Time Employees:</b> Those who regularly work fewer than _____ per _____.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Seasonal Employees:</b> Those who will work for the municipality from _____ to _____ only.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Voter-Elected Officials</b>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Appointed Officials:</b> An official appointed to a voter-elected office.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Contract Employees</b>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

**Probationary Periods** (select one):

- Service will begin after the probationary period has been satisfied. Probationary periods are allowed in one-month increments, no longer than 12 months. During this probationary period, the employer will not report or provide service.

The probationary period will be \_\_\_\_\_ month(s).

Comments:

- Service will begin with the employee's date of hire (no Probationary Period). Effective with the date of hire, wages paid and any associated contributions must be submitted to MERS.

# Defined Benefit Plan Adoption Agreement Addendum

EMPLOYER NAME: Tuscola Co

DIV: 79020124

## IV. Provisions

### 1. Service Credit Qualification

To clarify how eligible employees earn service credit, please indicate how many hours per month an eligible employee needs to work. For example, if you require 10 eight-hour days, this would be 80 hours per month. If an 'hour per day' has been defined (like ten 7-hour days), electing 70 hours will be required. Employees must meet the definition of Plan Eligibility in order to earn service credit under the plan.

To receive one month of service credit, an employee shall work (or be paid for as if working)

<sup>75</sup> \_\_\_\_\_ hours in a month.

### 2. Leaves of Absence

Indicate by checking the boxes below, whether the potential for service credit will be allowed if an eligible employee is on one of the following types of leave, regardless of meeting the service credit qualification criteria.

Regardless whether an eligible employee is awarded service credit while on the selected type(s) of leave:

- MERS will skip over these months when determining the FAC amount for benefit calculations.
- Third-party wages **are not** reported for leaves of absence.
- Employers **are not** required to remit employer contributions based on leaves of absence when no wages are paid by the employer.
- For **contributory divisions**, employee contributions are required where service credit is granted and due at the time of monthly wage and contribution reporting. Employers may use the following formula to calculate employee contributions: the employee's current hourly rate (prior to leave), multiplied by service credit qualification (hours) multiplied by employee contribution. For example, if employees' hourly rate is \$20, the division requires 120 hours to obtain service credit, and employee contributions are 5%, the calculation will look like: \$20/hour X 120 X .05 = \$120 in employee contribution for that leave month. Employers may use another internal formula, if they choose and MERS will make note of it.

Type of Leave	Service Credit Granted	Service Credit Excluded
Short-Term Disability	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Long-Term Disability	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Workers' Compensation	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Unpaid Family Medical Leave Act (FMLA)	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Other: _____ For example, sick and accident, administrative, educational, sabbatical, etc.	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Other 2: _____ Additional leave types as above	<input type="checkbox"/>	<input checked="" type="checkbox"/>

Leaves of absence due to military service are governed by the Federal *Uniformed Services Employment and Reemployment Rights Act* of 1994 (USERRA), IRC 414(u), effective January 1, 2007, IRC 401(a)(37).



# Defined Benefit Plan Adoption Agreement Addendum

EMPLOYER NAME: Tuscola Co

DIV: 79020124

## 3. Definition of Compensation

The Definition of Compensation is used to calculate a participant's final average compensation and is used in determining both employer and employee contributions. Wages paid to employees, calculated using the elected definition, must be reported to MERS.

Select your Definition of Compensation here. If you choose to customize your definition, skip this table and proceed to page 5.

	<input type="checkbox"/> Base Wages	<input type="checkbox"/> Box 1 Wages	<input type="checkbox"/> Gross Wages
<b>Types of Compensation</b>			
<b>Regular Wages</b> Salary or hourly wage X hours PTO used (sick, vacation, personal, bereavement, holiday leave, or unclassified) On-call pay	All Regular Wages included	All Regular Wages included	All Regular Wages included
<b>Other Wages</b> Shift differentials Overtime Severance issued over time (weekly/bi-weekly)	Excluded	All Other Wages included	All Other Wages included
<b>Lump Sum Payments</b> PTO cash-out Longevity Bonuses Merit pay Job certifications Educational degrees Moving expenses Sick payouts Severance (if issued as lump sum)	Excluded	All Lump Sum Payments included	All Lump Sum Payments included
<b>Taxable Payments</b> Travel through a non-accountable plan (i.e. mileage not tracked for reimbursement) Prizes, gift cards Personal use of a company car Car allowance	Excluded	All Taxable Payments included	All Taxable Payments included
<b>Reimbursement of Nontaxable Expenses</b> (as defined by the IRS) Gun, tools, equipment, uniform Phone Fitness Mileage reimbursement Travel through an accountable plan (i.e. tracking mileage for reimbursement)	Excluded	Excluded	Excluded
<b>Types of Deferrals</b>			
<b>Elective Deferrals of Employee Premiums/Contributions</b> 457 employee and employer contributions 125 cafeteria plan, FSAs and HSAs IRA contributions	All Elective Deferrals included	Excluded	All Elective Deferrals included
<b>Types of Benefits</b>			
<b>Nontaxable Fringe Benefits of Employees</b> Health plan, dental, vision benefits Workers compensation premiums Short- or Long-term disability premiums Group term or whole life insurance < \$50,000	All Nontaxable Fringe Benefits included	Excluded	All Nontaxable Fringe Benefits included
<b>Mandatory Contributions</b> Defined Benefit employee contributions MERS Health Care Savings Program employee contributions	All Mandatory Contributions included	Excluded	All Mandatory Contributions included
<b>Taxable Fringe Benefits</b> Clothing reimbursement Stipends for health insurance opt out payments Group term life insurance > \$50,000	Excluded	Excluded	All Taxable Fringe Benefits included
<b>Other Benefits / Lump Sum Payments</b> Workers compensation settlement payments	Excluded	Excluded	All Other Lump Sum Benefits included

# Defined Benefit Plan Adoption Agreement Addendum

EMPLOYER NAME: Tuscola Co

DIV: 79020124

**SKIP THIS TABLE** if you selected one of the standard definitions of compensation on page 4.

**CUSTOM:** If you choose this option, you must select boxes in each section you would like to include in your Definition of Compensation. You will be responsible for additional reporting details to track custom definitions.

## Types of Compensation

### Regular Wages

- Salary or hourly wage X hours  On-call pay  
 PTO used (sick, vacation, personal, bereavement, holiday leave, or unclassified)  Other: \_\_\_\_\_

### Other Wages apply: YES NO

- Shift differentials  Severance issued over time (weekly/bi-weekly)  
 Overtime  Other: \_\_\_\_\_

### Lump Sum Payments apply: YES NO

- PTO cash-out  Educational degrees  
 Longevity  Moving expenses  
 Bonuses  Sick payouts  
 Merit pay  Severance (if issued as lump sum)  
 Job certifications  Other: \_\_\_\_\_

### Taxable Payments apply: YES NO

- Travel through a non-accountable plan (i.e. mileage not tracked for reimbursement)  
 Prizes, gift cards  Car allowance  
 Personal use of a company car  Other: \_\_\_\_\_

### Reimbursement of Nontaxable Expenses (as defined by the IRS) apply: YES NO

- Gun, tools, equipment, uniform  Mileage reimbursement  
 Phone  Travel through an accountable plan (i.e. tracking mileage for reimbursement)  
 Fitness  Other: \_\_\_\_\_

## Types of Deferrals

### Elective Deferrals of Employee Premiums/Contributions apply: YES NO

- 457 employee and employer contributions  IRA contributions  
 125 cafeteria plan, FSAs and HSAs  Other: \_\_\_\_\_

## Types of Benefits

### Nontaxable Fringe Benefits of Employees apply: YES NO

- Health plan, dental, vision benefits  
 Workers compensation premiums  Group term or whole life insurance < \$50,000  
 Short- or Long-term disability premiums  Other: \_\_\_\_\_

### Mandatory Contributions apply: YES NO

- Defined Benefit employee contributions  
 MERS Health Care Savings Program employee contributions  Other: \_\_\_\_\_

### Taxable Fringe Benefits apply: YES NO

- Clothing reimbursement  Group term life insurance > \$50,000  
 Stipends for health insurance opt out payments  Other: \_\_\_\_\_

### Other Benefits / Lump Sum Payments apply: YES NO

- Workers compensation settlement payments  Other: \_\_\_\_\_

# Defined Benefit Plan Adoption Agreement Addendum

EMPLOYER NAME: Tuscola Co

DIV: 79020124

## V. Execution

### Authorized Designee of Governing Body of Municipality or Chief Judge of Court

The foregoing Adoption Agreement is hereby approved by \_\_\_\_\_ on  
the \_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_. (Name of Approving Employer)

Authorized signature: \_\_\_\_\_

Title: \_\_\_\_\_

### Received and Approved by the Municipal Employees' Retirement System of Michigan

Dated: \_\_\_\_\_, 20\_\_\_\_ Signature: \_\_\_\_\_  
(Authorized MERS Signatory)



I understand that approved board minutes are required to complete this request.

Board minutes should be sent to: [DataCollectionProject@mersofmich.com](mailto:DataCollectionProject@mersofmich.com)

# Defined Benefit Plan Adoption Agreement Addendum



1134 Municipal Way Lansing, MI 48917 | 800.767.MERS (6377) | Fax 517.703.9711

www.mersofmich.com

The employer, a participating municipality or court within the state of Michigan, hereby agrees to adopt and administer the MERS Defined Benefit (DB) Plan provided by the Municipal Employees' Retirement System of Michigan, as authorized by 1996 PA 220, in accordance with MERS Plan Document, as both may be amended, subject to the terms and conditions herein.

## I. Effective Date

The effective date shall be the first day of **January, 2021**.

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**II. Employer name** Tuscola Co

**Municipality number** 790201

This is an amendment of the existing Adoption Agreement for the MERS Defined Benefit.

Any changes to plan provisions apply to employees in the division on the effective date, as well as to new hires ongoing. Definitions will apply for all service accrued after the effective date.

**Division number** 79020123

**Division name on file with MERS** Sheriff POAM

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## III. Plan Eligibility

Only those employees eligible for MERS membership may participate in the MERS Defined Benefit. If an employee classification is **included** in the plan, then employees that meet this definition will receive service credit if they work the required number of hours to meet the service credit qualification defined below. All eligible employees must be reported to MERS.

Using your Division Name above, expand on the employee classifications that are eligible to participate in MERS. For example, if Division is "General," please insert specific classifications that are eligible for MERS such as "Clerical Staff," "Elected Officials," "Library Director," etc.:

Safety Manager, Command Officers, Road Patrol, Detective and all employees who are in the Division as of 04/07/2016 per Transfer ASA on file dated 04/07/2016.

Employee classification contains **public safety employees:**  Yes  No

Public safety employees include: law enforcement, parole and probation officers, employees responsible for emergency response (911 dispatch, fire service, paramedics, etc.), public works, and other skilled support personnel (equipment operators, etc.).

# Defined Benefit Plan Adoption Agreement Addendum

EMPLOYER NAME: Tuscola Co

DIV: 79020123

If you elect to include a special classification (chart below), then the employee will be required to meet the Service Credit Qualification as defined under section IV (Provisions) in order to earn a month of service. Excluded classification will require additional information below.

To further define eligibility (select all that apply):

Employee Classification	Included	Excluded	Not Employed
<b>Temporary Employees:</b> Those who will work for the municipality fewer than _____ months in total.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Part-Time Employees:</b> Those who regularly work fewer than _____ per _____.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Seasonal Employees:</b> Those who will work for the municipality from _____ to _____ only.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Voter-Elected Officials</b>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Appointed Officials:</b> An official appointed to a voter-elected office.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Contract Employees</b>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

**Probationary Periods** (select one):

- Service will begin after the probationary period has been satisfied. Probationary periods are allowed in one-month increments, no longer than 12 months. During this probationary period, the employer will not report or provide service.

The probationary period will be \_\_\_\_\_ month(s).

Comments:

- Service will begin with the employee's date of hire (no Probationary Period). Effective with the date of hire, wages paid and any associated contributions must be submitted to MERS.

# Defined Benefit Plan Adoption Agreement Addendum

EMPLOYER NAME: Tuscola Co

DIV: 79020123

## IV. Provisions

### 1. Service Credit Qualification

To clarify how eligible employees earn service credit, please indicate how many hours per month an eligible employee needs to work. For example, if you require 10 eight-hour days, this would be 80 hours per month. If an 'hour per day' has been defined (like ten 7-hour days), electing 70 hours will be required. Employees must meet the definition of Plan Eligibility in order to earn service credit under the plan.

To receive one month of service credit, an employee shall work (or be paid for as if working)

75 hours in a month.

### 2. Leaves of Absence

Indicate by checking the boxes below, whether the potential for service credit will be allowed if an eligible employee is on one of the following types of leave, regardless of meeting the service credit qualification criteria.

Regardless whether an eligible employee is awarded service credit while on the selected type(s) of leave:

- MERS will skip over these months when determining the FAC amount for benefit calculations.
- Third-party wages **are not** reported for leaves of absence.
- Employers **are not** required to remit employer contributions based on leaves of absence when no wages are paid by the employer.
- For **contributory divisions**, employee contributions are required where service credit is granted and due at the time of monthly wage and contribution reporting. Employers may use the following formula to calculate employee contributions: the employee's current hourly rate (prior to leave), multiplied by service credit qualification (hours) multiplied by employee contribution. For example, if employees' hourly rate is \$20, the division requires 120 hours to obtain service credit, and employee contributions are 5%, the calculation will look like: \$20/hour X 120 X .05 = \$120 in employee contribution for that leave month. Employers may use another internal formula, if they choose and MERS will make note of it.

Type of Leave	Service Credit Granted	Service Credit Excluded
Short-Term Disability	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Long-Term Disability	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Workers' Compensation	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Unpaid Family Medical Leave Act (FMLA)	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Other: _____ For example, sick and accident, administrative, educational, sabbatical, etc.	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Other 2: _____ Additional leave types as above	<input type="checkbox"/>	<input checked="" type="checkbox"/>

Leaves of absence due to military service are governed by the Federal *Uniformed Services Employment and Reemployment Rights Act* of 1994 (USERRA), IRC 414(u), effective January 1, 2007, IRC 401(a)(37).

# Defined Benefit Plan Adoption Agreement Addendum

EMPLOYER NAME: Tuscola Co

DIV: 79020123

## 3. Definition of Compensation

The Definition of Compensation is used to calculate a participant's final average compensation and is used in determining both employer and employee contributions. Wages paid to employees, calculated using the elected definition, must be reported to MERS.

Select your Definition of Compensation here. If you choose to customize your definition, skip this table and proceed to page 5.

	<input type="checkbox"/> Base Wages	<input type="checkbox"/> Box 1 Wages	<input type="checkbox"/> Gross Wages
<b>Types of Compensation</b>			
<b>Regular Wages</b> Salary or hourly wage X hours PTO used (sick, vacation, personal, bereavement, holiday leave, or unclassified) On-call pay	All Regular Wages included	All Regular Wages included	All Regular Wages included
<b>Other Wages</b> Shift differentials Overtime Severance issued over time (weekly/bi-weekly)	Excluded	All Other Wages included	All Other Wages included
<b>Lump Sum Payments</b> PTO cash-out Longevity Bonuses Merit pay Job certifications Educational degrees Moving expenses Sick payouts Severance (if issued as lump sum)	Excluded	All Lump Sum Payments included	All Lump Sum Payments included
<b>Taxable Payments</b> Travel through a non-accountable plan (i.e. mileage not tracked for reimbursement) Prizes, gift cards Personal use of a company car Car allowance	Excluded	All Taxable Payments included	All Taxable Payments included
<b>Reimbursement of Nontaxable Expenses</b> (as defined by the IRS) Gun, tools, equipment, uniform Phone Fitness Mileage reimbursement Travel through an accountable plan (i.e. tracking mileage for reimbursement)	Excluded	Excluded	Excluded
<b>Types of Deferrals</b>			
<b>Elective Deferrals of Employee Premiums/Contributions</b> 457 employee and employer contributions 125 cafeteria plan, FSAs and HSAs IRA contributions	All Elective Deferrals included	Excluded	All Elective Deferrals included
<b>Types of Benefits</b>			
<b>Nontaxable Fringe Benefits of Employees</b> Health plan, dental, vision benefits Workers compensation premiums Short- or Long-term disability premiums Group term or whole life insurance < \$50,000	All Nontaxable Fringe Benefits included	Excluded	All Nontaxable Fringe Benefits included
<b>Mandatory Contributions</b> Defined Benefit employee contributions MERS Health Care Savings Program employee contributions	All Mandatory Contributions included	Excluded	All Mandatory Contributions included
<b>Taxable Fringe Benefits</b> Clothing reimbursement Stipends for health insurance opt out payments Group term life insurance > \$50,000	Excluded	Excluded	All Taxable Fringe Benefits included
<b>Other Benefits / Lump Sum Payments</b> Workers compensation settlement payments	Excluded	Excluded	All Other Lump Sum Benefits included

# Defined Benefit Plan Adoption Agreement Addendum

EMPLOYER NAME: Tuscola Co

DIV: 79020123

**SKIP THIS TABLE** if you selected one of the standard definitions of compensation on page 4.

**CUSTOM:** If you choose this option, you must select boxes in each section you would like to include in your Definition of Compensation. You will be responsible for additional reporting details to track custom definitions.

## Types of Compensation

### Regular Wages

- Salary or hourly wage X hours  On-call pay  
 PTO used (sick, vacation, personal, bereavement, holiday leave, or unclassified)  Other: \_\_\_\_\_

### Other Wages apply: YES NO

- Shift differentials  Severance issued over time (weekly/bi-weekly)  
 Overtime  Other: \_\_\_\_\_

### Lump Sum Payments apply: YES NO

- PTO cash-out  Educational degrees  
 Longevity  Moving expenses  
 Bonuses  Sick payouts  
 Merit pay  Severance (if issued as lump sum)  
 Job certifications  Other: \_\_\_\_\_

### Taxable Payments apply: YES NO

- Travel through a non-accountable plan (i.e. mileage not tracked for reimbursement)  Car allowance  
 Prizes, gift cards  Other: \_\_\_\_\_  
 Personal use of a company car

### Reimbursement of Nontaxable Expenses (as defined by the IRS) apply: YES NO

- Gun, tools, equipment, uniform  Mileage reimbursement  
 Phone  Travel through an accountable plan (i.e. tracking mileage for reimbursement)  
 Fitness  Other: \_\_\_\_\_

## Types of Deferrals

### Elective Deferrals of Employee Premiums/Contributions apply: YES NO

- 457 employee and employer contributions  IRA contributions  
 125 cafeteria plan, FSAs and HSAs  Other: \_\_\_\_\_

## Types of Benefits

### Nontaxable Fringe Benefits of Employees apply: YES NO

- Health plan, dental, vision benefits  Group term or whole life insurance < \$50,000  
 Workers compensation premiums  Other: \_\_\_\_\_  
 Short- or Long-term disability premiums

### Mandatory Contributions apply: YES NO

- Defined Benefit employee contributions  Other: \_\_\_\_\_  
 MERS Health Care Savings Program employee contributions

### Taxable Fringe Benefits apply: YES NO

- Clothing reimbursement  Group term life insurance > \$50,000  
 Stipends for health insurance opt out payments  Other: \_\_\_\_\_

### Other Benefits / Lump Sum Payments apply: YES NO

- Workers compensation settlement payments  Other: \_\_\_\_\_



# Defined Benefit Plan Adoption Agreement Addendum

EMPLOYER NAME: Tuscola Co

DIV: 79020123

## V. Execution

### Authorized Designee of Governing Body of Municipality or Chief Judge of Court

The foregoing Adoption Agreement is hereby approved by \_\_\_\_\_ on  
the \_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_. (Name of Approving Employer)

Authorized signature: \_\_\_\_\_

Title: \_\_\_\_\_

### Received and Approved by the Municipal Employees' Retirement System of Michigan

Dated: \_\_\_\_\_, 20\_\_\_\_ Signature: \_\_\_\_\_  
(Authorized MERS Signatory)



I understand that approved board minutes are required to complete this request.

Board minutes should be sent to: [DataCollectionProject@mersofmich.com](mailto:DataCollectionProject@mersofmich.com)

# Defined Benefit Plan Adoption Agreement Addendum



1134 Municipal Way Lansing, MI 48917 | 800.767.MERS (6377) | Fax 517.703.9711

www.mersofmich.com

The employer, a participating municipality or court within the state of Michigan, hereby agrees to adopt and administer the MERS Defined Benefit (DB) Plan provided by the Municipal Employees' Retirement System of Michigan, as authorized by 1996 PA 220, in accordance with MERS Plan Document, as both may be amended, subject to the terms and conditions herein.

## I. Effective Date

The effective date shall be the first day of **January, 2021**.

**II. Employer name** Tuscola Co

**Municipality number** 790201

This is an amendment of the existing Adoption Agreement for the MERS Defined Benefit.

Any changes to plan provisions apply to employees in the division on the effective date, as well as to new hires ongoing. Definitions will apply for all service accrued after the effective date.

**Division number** 79020126

**Division name on file with MERS** Sheriff POAM Dep after 1/1/11

## III. Plan Eligibility

Only those employees eligible for MERS membership may participate in the MERS Defined Benefit. If an employee classification is **included** in the plan, then employees that meet this definition will receive service credit if they work the required number of hours to meet the service credit qualification defined below. All eligible employees must be reported to MERS.

Using your Division Name above, expand on the employee classifications that are eligible to participate in MERS. For example, if Division is "General," please insert specific classifications that are eligible for MERS such as "Clerical Staff," "Elected Officials," "Library Director," etc.:

Road Deputies and all employees who are in the Division as of 04/07/2016 per Transfer ASA on file dated 04/07/2016.

Employee classification contains **public safety employees:**  Yes  No

Public safety employees include: law enforcement, parole and probation officers, employees responsible for emergency response (911 dispatch, fire service, paramedics, etc.), public works, and other skilled support personnel (equipment operators, etc.).

# Defined Benefit Plan Adoption Agreement Addendum

EMPLOYER NAME: Tuscola Co

DIV: 79020126

If you elect to include a special classification (chart below), then the employee will be required to meet the Service Credit Qualification as defined under section IV (Provisions) in order to earn a month of service. Excluded classification will require additional information below.

To further define eligibility (select all that apply):

Employee Classification	Included	Excluded	Not Employed
<b>Temporary Employees:</b> Those who will work for the municipality fewer than _____ months in total.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Part-Time Employees:</b> Those who regularly work fewer than _____ per _____.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Seasonal Employees:</b> Those who will work for the municipality from _____ to _____ only.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Voter-Elected Officials</b>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Appointed Officials:</b> An official appointed to a voter-elected office.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Contract Employees</b>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

**Probationary Periods** (select one):

- Service will begin after the probationary period has been satisfied. Probationary periods are allowed in one-month increments, no longer than 12 months. During this probationary period, the employer will not report or provide service.

The probationary period will be \_\_\_\_\_ month(s).

Comments:

- Service will begin with the employee's date of hire (no Probationary Period). Effective with the date of hire, wages paid and any associated contributions must be submitted to MERS.

# Defined Benefit Plan Adoption Agreement Addendum

EMPLOYER NAME: Tuscola Co

DIV: 79020126

## IV. Provisions

### 1. Service Credit Qualification

To clarify how eligible employees earn service credit, please indicate how many hours per month an eligible employee needs to work. For example, if you require 10 eight-hour days, this would be 80 hours per month. If an 'hour per day' has been defined (like ten 7-hour days), electing 70 hours will be required. Employees must meet the definition of Plan Eligibility in order to earn service credit under the plan.

To receive one month of service credit, an employee shall work (or be paid for as if working)

80 hours in a month.

### 2. Leaves of Absence

Indicate by checking the boxes below, whether the potential for service credit will be allowed if an eligible employee is on one of the following types of leave, regardless of meeting the service credit qualification criteria.

Regardless whether an eligible employee is awarded service credit while on the selected type(s) of leave:

- MERS will skip over these months when determining the FAC amount for benefit calculations.
- Third-party wages **are not** reported for leaves of absence.
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Type of Leave	Service Credit Granted	Service Credit Excluded
Short-Term Disability	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Long-Term Disability	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Workers' Compensation	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Unpaid Family Medical Leave Act (FMLA)	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Other: _____ For example, sick and accident, administrative, educational, sabbatical, etc.	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Other 2: _____ Additional leave types as above	<input type="checkbox"/>	<input checked="" type="checkbox"/>

Leaves of absence due to military service are governed by the Federal *Uniformed Services Employment and Reemployment Rights Act* of 1994 (USERRA), IRC 414(u), effective January 1, 2007, IRC 401(a)(37).

# Defined Benefit Plan Adoption Agreement Addendum

EMPLOYER NAME: Tuscola Co

DIV: 79020126

## 3. Definition of Compensation

The Definition of Compensation is used to calculate a participant's final average compensation and is used in determining both employer and employee contributions. Wages paid to employees, calculated using the elected definition, must be reported to MERS.

Select your Definition of Compensation here. If you choose to customize your definition, skip this table and proceed to page 5.

	<input type="checkbox"/> Base Wages	<input type="checkbox"/> Box 1 Wages	<input type="checkbox"/> Gross Wages
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<b>Regular Wages</b> Salary or hourly wage X hours PTO used (sick, vacation, personal, bereavement, holiday leave, or unclassified) On-call pay	All Regular Wages included	All Regular Wages included	All Regular Wages included
<b>Other Wages</b> Shift differentials Overtime Severance issued over time (weekly/bi-weekly)	Excluded	All Other Wages included	All Other Wages included
<b>Lump Sum Payments</b> PTO cash-out Longevity Bonuses Merit pay Job certifications Educational degrees Moving expenses Sick payouts Severance (if issued as lump sum)	Excluded	All Lump Sum Payments included	All Lump Sum Payments included
<b>Taxable Payments</b> Travel through a non-accountable plan (i.e. mileage not tracked for reimbursement) Prizes, gift cards Personal use of a company car Car allowance	Excluded	All Taxable Payments included	All Taxable Payments included
<b>Reimbursement of Nontaxable Expenses</b> (as defined by the IRS) Gun, tools, equipment, uniform Phone Fitness Mileage reimbursement Travel through an accountable plan (i.e. tracking mileage for reimbursement)	Excluded	Excluded	Excluded
<b>Types of Deferrals</b>			
<b>Elective Deferrals of Employee Premiums/Contributions</b> 457 employee and employer contributions 125 cafeteria plan, FSAs and HSAs IRA contributions	All Elective Deferrals included	Excluded	All Elective Deferrals included
<b>Types of Benefits</b>			
<b>Nontaxable Fringe Benefits of Employees</b> Health plan, dental, vision benefits Workers compensation premiums Short- or Long-term disability premiums Group term or whole life insurance < \$50,000	All Nontaxable Fringe Benefits included	Excluded	All Nontaxable Fringe Benefits included
<b>Mandatory Contributions</b> Defined Benefit employee contributions MERS Health Care Savings Program employee contributions	All Mandatory Contributions included	Excluded	All Mandatory Contributions included
<b>Taxable Fringe Benefits</b> Clothing reimbursement Stipends for health insurance opt out payments Group term life insurance > \$50,000	Excluded	Excluded	All Taxable Fringe Benefits included
<b>Other Benefits / Lump Sum Payments</b> Workers compensation settlement payments	Excluded	Excluded	All Other Lump Sum Benefits included

# Defined Benefit Plan Adoption Agreement Addendum

EMPLOYER NAME: Tuscola Co

DIV: 79020126

**SKIP THIS TABLE** if you selected one of the standard definitions of compensation on page 4.

**CUSTOM:** If you choose this option, you must select boxes in each section you would like to include in your Definition of Compensation. You will be responsible for additional reporting details to track custom definitions.

## Types of Compensation

### Regular Wages

- Salary or hourly wage X hours
  On-call pay  
 PTO used (sick, vacation, personal, bereavement, holiday leave, or unclassified)
  Other: \_\_\_\_\_

### Other Wages apply: YES NO

- Shift differentials
  Severance issued over time (weekly/bi-weekly)  
 Overtime
  Other: \_\_\_\_\_

### Lump Sum Payments apply: YES NO

- PTO cash-out
  Educational degrees  
 Longevity
  Moving expenses  
 Bonuses
  Sick payouts  
 Merit pay
  Severance (if issued as lump sum)  
 Job certifications
  Other: \_\_\_\_\_

### Taxable Payments apply: YES NO

- Travel through a non-accountable plan (i.e. mileage not tracked for reimbursement)
  Car allowance  
 Prizes, gift cards
  Other: \_\_\_\_\_  
 Personal use of a company car

### Reimbursement of Nontaxable Expenses (as defined by the IRS) apply: YES NO

- Gun, tools, equipment, uniform
  Mileage reimbursement  
 Phone
  Travel through an accountable plan (i.e. tracking mileage for reimbursement)  
 Fitness
  Other: \_\_\_\_\_

## Types of Deferrals

### Elective Deferrals of Employee Premiums/Contributions apply: YES NO

- 457 employee and employer contributions
  IRA contributions  
 125 cafeteria plan, FSAs and HSAs
  Other: \_\_\_\_\_

## Types of Benefits

### Nontaxable Fringe Benefits of Employees apply: YES NO

- Health plan, dental, vision benefits
  Group term or whole life insurance < \$50,000  
 Workers compensation premiums
  Other: \_\_\_\_\_  
 Short- or Long-term disability premiums

### Mandatory Contributions apply: YES NO

- Defined Benefit employee contributions
  Other: \_\_\_\_\_  
 MERS Health Care Savings Program employee contributions

### Taxable Fringe Benefits apply: YES NO

- Clothing reimbursement
  Group term life insurance > \$50,000  
 Stipends for health insurance opt out payments
  Other: \_\_\_\_\_

### Other Benefits / Lump Sum Payments apply: YES NO

- Workers compensation settlement payments
  Other: \_\_\_\_\_

# Defined Benefit Plan Adoption Agreement Addendum

EMPLOYER NAME: Tuscola Co

DIV: 79020126

## V. Execution

### Authorized Designee of Governing Body of Municipality or Chief Judge of Court

The foregoing Adoption Agreement is hereby approved by \_\_\_\_\_ on  
the \_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_. (Name of Approving Employer)

Authorized signature: \_\_\_\_\_

Title: \_\_\_\_\_

### Received and Approved by the Municipal Employees' Retirement System of Michigan

Dated: \_\_\_\_\_, 20\_\_\_\_ Signature: \_\_\_\_\_  
(Authorized MERS Signatory)



I understand that approved board minutes are required to complete this request.

Board minutes should be sent to: [DataCollectionProject@mersofmich.com](mailto:DataCollectionProject@mersofmich.com)