

ORDINANCE NO. 2021-4

AN ORDINANCE OF NESQUEHONING BOROUGH, CARBON COUNTY, COMMONWEALTH OF PENNSYLVANIA, ELECTING TO AMEND ITS NON-UNIFORM PENSION PLAN ADMINISTERED BY THE PENNSYLVANIA MUNICIPAL RETIREMENT SYSTEM PURSUANT TO ARTICLE IV OF THE PENNSYLVANIA MUNICIPAL RETIREMENT LAW; AGREEING TO BE BOUND BY ALL PROVISIONS OF THE PENNSYLVANIA MUNICIPAL RETIREMENT LAW AS AMENDED AND AS APPLICABLE TO MEMBER MUNICIPALITIES. IT IS HEREBY ORDAINED BY NESQUEHONING BOROUGH, CARBON COUNTY, AS FOLLOWS:

SECTION I. The Borough of Nesquehoning (the Borough), having established a non-uniform pension plan administered by the Pennsylvania Municipal Retirement System (the System), hereby elects to amend its Non-Uniform Pension Plan administered by the System in accordance with Article IV of the Pennsylvania Municipal Retirement Law, 53 P.S. §881.101 et seq. (Retirement Law), and does hereby agree to be bound by all the requirements and provisions of the Retirement Law and the Municipal Pension Plan Funding Standard and Recovery Act, 53 P.S. §895.101 et seq., and to assume all obligations, financial and otherwise, placed upon member municipalities.

SECTION II. As part of this Ordinance, the Borough agrees that the System shall administer and provide the benefits set forth in the amended Non-Uniform Pension Plan Document entered into between the Pennsylvania Municipal Retirement Board and the Borough effective as of the date specified in the adoption agreement (the Contract).

SECTION III. The Borough acknowledges that by passage and adoption of this Ordinance, the Borough officially accepts the Contract and the financial obligations resulting from the administration of the Contract.

SECTION IV. Payment for any obligation established by the adoption of this Ordinance and the Contract shall be made by the Borough in accordance with the Retirement Law and the Municipal Pension Plan Funding Standard and Recovery Act. The Borough hereby assumes all liability for any unfundedness created due to the benefit structure set forth in the Contract.

SECTION V. The Borough intends this Ordinance to be the complete authorization of the Contract, as amended and it shall become effective as of the date specified in the adoption agreement, which is the effective date of the Contract, as amended.

SECTION VI. A duly certified copy of this Ordinance and an executed Contract shall be filed with the System.

**ORDAINED and ENACTED** by the Council of the Borough of Nesquehoning this 26<sup>th</sup> day of May, 2021.

**Borough of Nesquehoning**

By: [Signature]  
Council President

ATTEST: [Signature]  
Secretary

**Examined and Approved** this 26<sup>th</sup> day of May, 2021

[Signature]  
Mayor

Reviewed by PMRS Legal Counsel \_\_\_\_\_



**PENNSYLVANIA MUNICIPAL RETIREMENT SYSTEM  
DEFINED BENEFIT PLAN  
Adoption Agreement Amendment**

The undersigned, **Nesquehoning Borough, Pennsylvania** ("Municipality" with PERC number **13-048-3 N**), pursuant to Article XVI of the Base Plan Document, is amending its Adoption Agreement having the effective date and the expiration date as shown below. The Municipality makes the following elections granted under the provisions of the Base Plan Document:

**PLAN AMENDMENT**

<b>Amendment Effective Date:</b>	<b>January 1, 2021</b>
<b>Adoption Agreement Effective Date:</b>	<b>April 1, 2020</b>
<b>Application:</b>	<b>Limited</b>
<b>Amendment Expiration Date:</b>	<b>December 31, 2021</b>
<b>General Description:</b>	<b>Changes the Required Member Contributions as otherwise specified in Section 4.02 of the Plan Document for all Compensation earnings periods ending between the Amendment Effective Date and the Amendment Expiration Date</b>
<b>Affected Members:</b>	<b>Eligible Employees who are Active Members between the Amendment Effective Date and the Amendment Expiration Date</b>

**AMENDED ADOPTION AGREEMENT SECTIONS**

The Sections of the Adoption Agreement below are applicable to this Amendment and will be effective for the Affected Members between Amendment Effective Date and the Amendment Expiration Date. All other sections of the applicable Defined Benefit Plan Adoption Agreement 001 remain the same during the period between the Amendment Effective Date and the Amendment Expiration Date.

**4.02 MEMBER AFTER-TAX CONTRIBUTIONS.**

Contribution Requirement (Select all that apply)

- Not Permitted
- Required in an amount equal to zero percent (0.00%) of Compensation

Contribution Remittance (Select One)

- On a payroll basis
  - Per Weekly Period
  - Per Bi-Weekly Period
  - Per Semi-Monthly Period
  - Per Monthly Period
  - Per Other Period: \_\_\_\_\_
- On a monthly basis
- On a quarterly basis



The Municipality hereby agrees to the provisions of this Adoption Agreement Amendment, and in witness of its agreement, the Municipality by its duly authorized officers has executed this Adoption Agreement Amendment, on the date specified below.

IN WITNESS WHEREOF, we have hereunto set our hands and seal the day, month and year above written.

ATTEST:

NESQUEHONING BOROUGH

BY [Signature]

BY [Signature]  
Head of Governing Authority

DATE: May 26, 2021

ATTEST

PENNSYLVANIA MUNICIPAL RETIREMENT BOARD

BY: \_\_\_\_\_  
Secretary

BY \_\_\_\_\_  
Board Chair

DATE: \_\_\_\_\_

Approved as to form and legality:

BY: \_\_\_\_\_  
Chief Counsel, PMRS

BY \_\_\_\_\_  
49-FA-1.0  
Office of General Counsel

BY: \_\_\_\_\_  
49-FA-1.0  
Office of Attorney General

**This Plan is an important legal document. Failure to properly fill out this Adoption Agreement Amendment may result in disqualification of this Plan. PMRS will inform you of any amendments made to the Base Plan Document. The address of PMRS is 1721 North Front Street, Harrisburg, PA 17102.**

**You may rely on an opinion letter issued by the Internal Revenue Service as evidence that this Plan is qualified under Code Section 401 only to the extent provided in Revenue Procedure 2015-36.**

**You may not rely on the opinion letter in certain other circumstances or with respect to certain qualification requirements, which are specified in the opinion letter issued with respect to the Plan and in Revenue Procedure 2015-36. In order to have reliance in such cases, an individual application for a determination letter must be made to Employee Plans Determinations of the Internal Revenue Service.**