

STATE OF GEORGIA

COUNTY OF CLAYTON

RESOLUTION NO. 2011 - 115

A RESOLUTION AUTHORIZING CLAYTON COUNTY TO APPROVE AND ADOPT THE STATE COURT JUDGES, JUVENILE COURT JUDGES AND SOLICITOR GENERAL OF STATE COURT RETIREMENT CONTRIBUTIONS TO THE GEORGIA JUDICIAL RETIREMENT SYSTEM AS EMPLOYER "PICK-UP" CONTRIBUTIONS; TO AUTHORIZE THE CHAIRMAN TO EXECUTE ANY DOCUMENTS NECESSARY TO ACCOMPLISH THE INTENT OF THIS RESOLUTION; TO AUTHORIZE THE DIRECTOR OF FINANCE TO AMEND THE BUDGET WHERE NECESSARY TO REFLECT AN APPROPRIATE REVENUE SOURCE AND EXPENSE, ALL AS MAY BE REQUIRED; TO PROVIDE AN EFFECTIVE DATE OF THIS RESOLUTION; AND FOR OTHER APPLICABLE PURPOSES.

WHEREAS, effective July 1, 1998, the Official Code of Georgia Annotated §47-23-81 and §47-23-82 established that all new State Court Judges, Juvenile Court Judges and Solicitors General of the State Court shall be members of the Georgia Judicial Retirement System on the portion of their salary up to, but not in excess of the State paid Superior Court Judges salary; and

WHEREAS, Internal Revenue Code §414(h) provides that employer paid "pick-up" employee contributions are excluded in taxable gross income until distributed as a refund, annuity or death benefit; and

WHEREAS, it is desirable that Clayton County implement employer paid "pick-up" employee contributions for the employees participating in the Georgia Judicial Retirement System and that the method of implementing the employer paid "pick-up" plan be clarified.

NOW THEREFORE BE IT RESOLVED BY THE BOARD OF COMMISSIONERS

OF CLAYTON COUNTY, GEORGIA AND IT IS HEREBY RESOLVED

Section 1. The Board of Commissioners hereby authorizes that the employee contributions to the Georgia Judicial Retirement System shall be paid by Clayton County on behalf of the Clayton County State Court Judges, Juvenile Court Judges and Solicitor General of the State Court who are enrolled in the Georgia Judicial Retirement System. The Board of Commissioners

hereby authorizes the Chairman to execute any documents necessary and otherwise perform all acts necessary to accomplish the intent of this Resolution. Further, the Board of Commissioners authorizes the Finance Director to amend the budget where necessary to reflect the appropriations and expenses relating thereto.

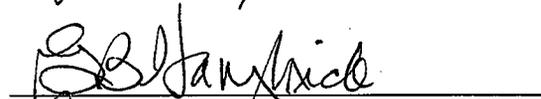
Section 2. This Resolution shall be effective on the date of its approval by the Board of Commissioners.

SO RESOLVED, this the 19th day of July, 2011.

CLAYTON COUNTY BOARD OF COMMISSIONERS


ELDRIN BELL, CHAIRMAN

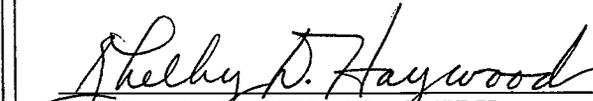

WOLE RALPH, VICE-CHAIRMAN


GAIL B. HAMBRICK, COMMISSIONER


SONNA SINGLETON, COMMISSIONER


MICHAEL EDMONDSON, COMMISSIONER

ATTEST:


SHELBY D. HAYWOOD, CLERK