

**GENERAL ADDENDUM TO THE
GEORGIA MUNICIPAL EMPLOYEES BENEFIT SYSTEM
DEFINED BENEFIT RETIREMENT PLAN
ADOPTION AGREEMENT**

This is an Addendum to the Adoption Agreement completed by the City of Roswell, Georgia, as follows (complete one or more sections, as applicable):

***** Item (1) of pre-approved Addendum - Not Applicable *****

(2) Discontinuance of Participation in the Plan by one or more Departments or classes of Employees (for amendment of Adoption Agreement only - see Section 9 of Adoption Agreement):

(a) Current Non-vested and Vested Employees Remain in DB Plan (this Plan)
– **Eligible Regular Employees who are employed with the City as of February 28, 2011 will remain in the DB Plan (this Plan), subject to the eligibility requirements of this Plan, and except as otherwise provide in Subsections 2(b) and (c) and Section 13 below concerning the effect of becoming rehired. Any Employee who is initially hired or rehired by the City on or after March 1, 2011 will not participate in the DB Plan (this Plan) with respect to service on or after the date of such initial employment or rehiring.**

(b) Current Employees; Effect of Later Termination & Rehire - If an Eligible Regular Employee who is employed with the City as of February 28, 2011 later terminates employment and becomes rehired by the City on or after March 1, 2011, said Employee will not be eligible to participate in the DB Plan (this Plan) with respect to his/her Service and Earnings with the City on or after said rehire date. In addition, the Employee's eligibility for retirement and pre-retirement death benefits and the amount of any benefits payable under the DB Plan (this Plan) with respect to the Employee's Service with the City prior to said rehire date will be determined in accordance with the applicable terms of the DB Plan (this Plan) in effect as of the Employee's most recent termination date preceding the date on which he or she is first rehired on or after March 1, 2011, and the Employee's Credited Service and Final Average Earnings with the City as of said termination date. Portability service will be taken into account as provided under subsection 2(g) below. Service and Earnings after said rehire date will not be taken into account for any purpose under the DB Plan (this Plan) (e.g., for purposes of becoming vested under the DB Plan, meeting benefit eligibility requirements, or

computing amount of benefits payable under the DB Plan). See also Section 13 of this Addendum regarding Frozen Plan Provisions.

(c) Former Employees Rehired on or after March 1, 2011 - If a former Employee of the City who is not employed with the City as of February 28, 2011 is rehired by the City on or after March 1, 2011, the Employee will not be eligible to participate in the DB Plan (this Plan) with respect to his Service and Earnings with the City on or after the date on which he or she is rehired. The Employee's eligibility for retirement and pre-retirement benefits and the amount of any benefits payable under this Plan, if any, with respect to the Employee's Service with the City prior to said rehire date will be determined in accordance with the applicable terms of this Plan in effect as of the date of the Employee's most recent termination from the City preceding the date on which he or she is first rehired on or after March 1, 2011, and the Employee's Credited Service and Final Average Earnings with the City as of said termination date. Portability service will be taken into account as provided under subsection 2(g) below. Service and Earnings with the City after said rehire date will not be taken into account for any purpose under this Plan (e.g., for purposes of becoming vested under the DB Plan (this Plan), meeting benefit eligibility requirements, or computing amount of benefits payable under this Plan). See also Section 13 of this Addendum regarding Frozen Plan Provisions.

(d) Current Non-vested and Vested Elected or Appointed Members of the Governing Authority and Municipal Legal Officers Remain in DB Plan (this Plan). Elected or appointed members of the Governing Authority and Municipal Legal Officers who hold office with the City as of February 28, 2011 will remain in the DB Plan (this Plan), except as otherwise provided in Subsections 2(e) and (f) and Section 13 below concerning the effect of returning to office following a vacation of office. Any elected or appointed member of the Governing Authority or Municipal Legal Officer who initially holds such office on or after March 1, 2011 will not participate in the DB Plan (this Plan) with respect to service on or after the date he or she first holds such office.

(e) Current Elected or Appointed Members of the Governing Authority and Municipal Legal Officers; Effect of Later Vacation of Office & Return to Office - If an elected or appointed member of the Governing Authority or Municipal Legal Officer who is in such office as of February 28, 2011 later vacates such office and returns to such office on or after March 1, 2011, said elected or appointed member of the Governing Authority or Municipal Legal Officer will not be eligible to participate in the DB Plan (this Plan) for any

purpose with respect to his/her Service with the City on or after said return to office. In addition, the elected or appointed member of the Governing Authority or Municipal Legal Officer's eligibility for retirement and pre-retirement death benefits and the amount of any benefits payable under the DB Plan (this Plan) with respect to the elected or appointed member of the Governing Authority or Municipal Legal Officer's Service with the City prior to said return to office will be determined in accordance with the applicable terms of the DB Plan (this Plan) in effect as of the elected or appointed member of the Governing Authority or Municipal Legal Officer's most recent termination date preceding the date on which he or she first returns to office on or after March 1, 2011, and the elected or appointed member of the Governing Authority or Municipal Legal Officer's Credited Service with the City as of said termination date. Service after said return to office will not be taken into account for any purpose under the DB Plan (this Plan) (e.g., for purposes of meeting benefit eligibility requirements, or computing amount of benefits payable under the DB Plan). See also Section 13 of this Addendum regarding Frozen Plan Provisions.

(f) Former Elected or Appointed Members of the Governing Authority and Municipal Legal Officers Not Currently in Office who Return to Office on or after March 1, 2011 - If a former elected or appointed member of the Governing Authority or Municipal Legal Officer who does not hold such office as of February 28, 2011 returns to such office on or after March 1, 2011, the elected or appointed member of the Governing Authority or Municipal Legal Officer will not be eligible to participate in the DB Plan (this Plan) with respect to his Service with the City on or after the date of said return to office. The elected or appointed member of the Governing Authority or Municipal Legal Officer's eligibility for retirement and pre-retirement benefits and the amount of any benefits payable under this Plan, if any, with respect to his or her Service with the City prior to said return to office will be determined in accordance with the applicable terms of this Plan in effect as of the date of the elected or appointed member of the Governing Authority or Municipal Legal Officer's most recent termination from the City preceding the date on which he or she first returns to office on or after March 1, 2011, and his or her Credited Service with the City as of said termination date. Service with the City after said return to office will not be taken into account for any purpose under this Plan (e.g., for purposes of meeting benefit eligibility requirements, or computing amount of benefits payable under this Plan). See also Section 13 of this Addendum regarding Frozen Plan Provisions.

(g) GMEBS Portability Service – Credited Service under the defined benefit retirement plans of other GMEBS Retirement Fund member employers

(portability service) will continue to be taken into account under this Plan in accordance with the GMEBS Master Plan (solely for purposes of determining vested status and eligibility for retirement benefits under this Plan) with respect to: (1) Eligible Regular Employees who are employed with the City as of February 28, 2011; and (2) former Eligible Regular Employees of the City not employed with the City as of February 28, 2011 who previously participated in the DB Plan (this Plan), provided they do not become rehired by the City on or after March 1, 2011. If an Employee or former Employee described in this subsection 2(g)(1)-(2) becomes rehired with the City on or after March 1, 2011, then any portability service after said rehire date will not be taken into account for any purpose under the DB Plan (this Plan), notwithstanding any provision of the Master Plan to the contrary.

***** Items (3) through (13) of pre-approved Addendum - Not Applicable *****

(13) Frozen Plan Provisions (for amendment of Adoption Agreement only – see Section 9 of Adoption Agreement regarding Classes of Eligible Employees):

- ☒ (a) **Plan Freeze - The Plan is "frozen" effective as of March 1, 2011 (specify date). The Plan shall be subject to all provisions of the Adoption Agreement and Master Plan, except as otherwise provided herein, and the Employer shall continue to maintain the Plan's qualified status. The Plan shall be frozen, as follows (check as applicable):**
 - ☐ (i) **Participants' normal retirement benefits accrued as of the effective date of the freeze shall be vested to the extent funded notwithstanding any provision of the Adoption Agreement to the contrary.**
 - ☒ (ii) **Employees who are (check all that apply): ☐ employed by the Employer as of _____ (specify date), ☒ first hired on or after March 1, 2011 (specify date), ☒ rehired on or after March 1, 2011 (specify date), shall not be eligible to participate in the Plan on or after their hire or rehire date, as applicable (specify date).**
 - ☒ (iii) **With respect to Employees designated in paragraph (ii) above, Earnings on and after their hire or rehire**

date, as applicable (specify date) shall not be taken into account for purposes of the Plan.

- ☒ (iv) The Employees designated in paragraph (ii) above shall not be credited with service for the Employer on and after their hire or rehire date, as applicable (specify date) for purposes of (check all that apply): ☒ computing the amount of benefits payable; ☒ meeting minimum service requirements for participation and vesting; ☒ meeting minimum service requirements for benefit eligibility under the Plan.
- ☒ (v) The following additional provisions shall apply as a result of the freeze (must specify): Elected or appointed members of the Governing Authority and Municipal Legal Officers who first hold such office or who return to such office (following a vacation of office) on or after March 1, 2011 shall not be eligible to participate in the Plan on or after March 1, 2011. Such Elected or appointed members of the Governing Authority and Municipal Legal Officers shall not be credited with service for the Employer on and after the date on which they first hold office or first return to such office on or after March 1, 2011 (following a vacation of office), as applicable, for any purpose under the Plan.
- ☐ (b) Restoration Following Freeze - The Plan has been "frozen" since _____ (specify freeze date). Effective _____ (specify date), the Plan shall be reactivated in accordance with and subject to the following provisions (check as applicable):
 - ☐ (i) Employees (check all that apply): ☐ employed by the Employer as of _____ (specify date), ☐ first hired on or after _____ (specify date), ☐ rehired on or after _____ (specify date), shall be eligible to commence or re-commence participation in the Plan (as applicable) with respect to Service on and after _____ (specify date), provided they otherwise meet the eligibility requirements for participation under the Plan.

- ☐ (ii) With respect to the Employees designated in paragraph (ii) above, Earnings on and after _____ (specify date) shall be taken into account for purposes of the Plan.
- ☐ (iii) The Employees designated in paragraph (ii) above shall receive credit for Service for the Employer on and after _____ (specify date) for purposes of (check all that apply): ☐ computing the amount of benefits payable; ☐ meeting minimum service requirements for participation and vesting; ☐ meeting minimum service requirements for benefit eligibility under the Plan, provided the Employee met the minimum hour requirement and other eligibility requirements for recognition of Credited Service under the Plan.
- ☐ (iv) Former Employees who become reemployed as Eligible Employees after _____ (specify date) will receive credit for Service with the Employer on and after _____ (specify date) for purposes of (check all that apply): ☐ computing the amount of benefits payable; ☐ meeting minimum service requirements for participation and vesting; ☐ meeting minimum service requirements for benefit eligibility under the Plan, provided the Employee meets the minimum hour requirement and other eligibility requirements for recognition of Credited Service with respect to said period under the Plan, and provided the Employee satisfies any applicable Plan requirements with respect to his break in Service.
- ☐ (v) The following additional provisions shall apply as a result of restoration following the freeze (must specify):

_____.

(14) **Subsidized Pop-Up Joint & Survivor Benefit** – In accordance with the terms of the plan amendment which became effective May 1, 2000, notwithstanding the requirement in for a further decrease in the

retirement benefit to account for the pop-up benefit under Joint and Survivor Option A1 as provided in Article VII, Section 3 of the Master Plan in effect as of September 1, 2003, there will be no reduction of the Participant's monthly retirement benefit to account for the pop-up benefit if the Participant elects and is eligible for said Option A1. The subsidized pop-up benefit shall not apply to any Participant who terminated prior to May 1, 2000, except for Retirees in pay status as of May 1, 2000 whose beneficiaries are living as of such date. However, Participants who are not eligible to receive the subsidized pop-up benefit under this Section (14) and whose effective retirement date is on or after September 1, 2003 may apply for the regular, reduced pop-up survivor benefit available under Article VII, Section 3, Option A1 of the Master Plan in effect as of September 1, 2003. Notwithstanding any provision in this Section (14) to the contrary, effective with respect to a Participant who submits his or her retirement application to GMEBS on or after July 1, 2011, the joint and survivor benefit payment option will be made available and administered in accordance with and subject to the terms of the GMEBS Master Plan, as amended.

- (15) 401(a)(17) Limitation – The Earnings of a Participant taken into account under the Plan shall not exceed the limits specified in Section 2.24 of the Master Plan. However, for eligible Participants, these limits shall not apply to the extent that application of the limit would reduce the amount of compensation that was allowed to be taken into account under the Plan as in effect on July 1, 1993. For purposes of this paragraph, an eligible Participant is an individual who first became a Participant in the Plan prior to July 1, 1996.

The terms of the foregoing Addendum to the Adoption Agreement are approved by the Mayor and Council of the City of Roswell, Georgia this _____ day of _____, 20____.

Attest:

CITY OF ROSWELL, GEORGIA

City Clerk

Mayor

(SEAL)

Approved:

City Attorney

The terms of the foregoing Addendum are approved by the Board of Trustees of the Georgia Municipal Employees Benefit System.

IN WITNESS WHEREOF, the Board of Trustees of the Georgia Municipal Employees Benefit System has caused its Seal and the signatures of its duly authorized officers to be affixed this _____ day of _____, 20____.

**Board of Trustees
Georgia Municipal Employees
Benefit System**

(SEAL)

Secretary