

**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):

***** Items (1) 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 _____ (specify date), shall not be eligible to participate in the Plan on or after March 1, 2011 (specify date).**
 - ☒ (iii) **With respect to Employees designated in paragraph (ii) above, Earnings on and after March 1, 2011 (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 March 1, 2011 (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 Court Judges who first hold such 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 Court Judges shall not be credited with service for the Employer on and after March 1, 2011 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