

RESOLUTION

No. 2014 / 08 / 01

To the HONORABLE MELVILLE BAILEY, Chairman, and Members of the Hawkins County Board of Commission in Regular Session, met this 25th day of August , 2014.

RESOLUTION IN REF: CONFIRMATION OF APPOINTMENT AND REAPPOINTMENT OF BOARD MEMBERS FOR THE HAWKINS COUNTY E-911 BOARD APPOINTED BY THE COUNTY MAYOR

WHEREAS, TN Code Anno 7-86-105 states that the local board is to be appointed by the County Mayor and confirmed by the County Commission; and

WHEREAS the members and terms of this board being appointed or re-appointed are as follows:

For Appointment are:

<u>Representative</u>	<u>Name</u>	<u>Term</u>	<u>Term</u>
Emergency Medical	Beth Metz	4 Years	July 1, 2014 - June 30, 2018,

For Re-Appointment are:

EMA Director	Gary Murrell	4 years	July 1, 2014 - June 30, 2018
County Representative	Larry Frost	4 Years	July 1, 2014 - June 30, 2018
Law Enforcement -Sheriff (to be the elected official)	Ronnie Lawson	4 Years	September 1, 2014 - August 31, 2018 term will coincide with elected term of office

Ex-Officio Member County Mayor	Melville Bailey	4 Years	September 1, 2014- August 31, 2018 term will coincide with elected term of office
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WHEREAS, other member and terms already appointed are as follows:

County Citizen	Lawrence Wheeler	4 Years	July 1, 2012 - June 30, 2016
County Citizen	Mark Johnson	4 Years	July 1, 2012 - June 30, 2016
County Citizen	Andrew Bradley	4 Years	July 1, 2013 - June 30, 2017
Fireman's Association	Jim Klepper	4 Years	July 1, 2013 - June 30, 2017
County Commissioner	Bob Palmer	4 Years	July 1, 2013 - June 30, 2017

NOW THEREFORE BE IT RESOLVED that the above names be confirmed for appointment or re-appointment to serve on the Hawkins County E-911 Board of Directors for the specified terms.

Introduced By Esq. Glenda Davis

Seconded By Esq. _____

Date Submitted 8/11/14

A. Carroll Jenkins
County Clerk

By: _____

Chairman Melville Bailey

ACTION: AYE NAY PASSED

Roll Call _____

Voice Vote _____

Absent _____

COMMITTEE ACTION

RESOLUTION

No. 2014/ 08 / 02

To the HONORABLE MELVILLE BAILEY, Chairman, and Members of the Hawkins County Board of Commission in Regular Session, met this 25th day of August, 2014.

RESOLUTION IN REF:

TO AUTHORIZE THE HAWKINS COUNTY BOARD OF EDUCATION TO PARTICIPATE IN THE TENNESSEE CONSOLIDATED RETIREMENT SYSTEM SEPARATELY FROM HAWKINS COUNTY, TENNESSEE WITH WHICH IT IS ASSOCIATED AS PROVIDED IN TENNESSEE CODE ANNOTATED, SECTION 8-35-201.

SEE ATTACHED

Introduced By Esq. Gary Hicks, Jr., Chmn. Budget Comm

Seconded By Esq. _____

Date Submitted 8/11/14

A. Canall Jenkins
County Clerk

By: _____

Chairman Melville Bailey

ACTION: AYE NAY PASSED

Roll Call _____

Voice Vote _____

Absent _____

COMMITTEE ACTION

**Tennessee Consolidated
Retirement System**
(Board of Education – Political Subdivision)

A RESOLUTION to authorize a local board of education to participate in the Tennessee Consolidated Retirement System separately from the political subdivision with which it is associated as provided in Tennessee Code Annotated, Section 8-35-201.

WHEREAS, Tennessee Code Annotated, Title 8, Chapter 35, Part 2 allows a local board of education to participate in the Tennessee Consolidated Retirement System ("TCRS") separately from the political subdivision with which it is associated subject to the approval of the TCRS Board of Trustees and subject to the passage of a resolution by the political subdivision accepting the financial responsibility for the liabilities associated with the board of education's participation in TCRS; and

WHEREAS, the **Hawkins County Board of Education** ("Board of Education") currently participates in the TCRS regular defined benefit plan through **Hawkins County, Tennessee** (the "Political Subdivision"); and

WHEREAS, the governing body of the Board of Education has passed a resolution to participate in TCRS separately from the Political Subdivision and to change from the existing regular defined benefit plan to either the alternate defined benefit plan, the local government hybrid plan, or to the hybrid retirement plan for state employees and teachers as is authorized in Tennessee Code Annotated, Title 8, Chapter 35, Part 2, and Title 8, Chapter 36, Part 9 effective **April 1, 2015**, (the "Effective Date") and in accordance with the following terms and conditions:

- A. TYPE PLAN. (CHECK BOX 1 OR BOX 2 OR BOX 3 OR BOX 4). The Board of Education adopts the following type plan:
- (1) ☐ Regular Defined Benefit Plan.
 - (2) ☐ Alternate Defined Benefit Plan.
 - (3) ☐ Local Government Hybrid Plan (If this Plan is chosen, the Board of Education MUST also maintain a defined contribution plan on behalf of its employees and pass the attached resolution that describes the type of defined contribution plan the Board of Education will adopt. The defined contribution plan could provide for employer contributions of 0% to up to 7% of its employees' salaries).
 - (4) ☒ State Employee and Teacher Hybrid Plan (If this Plan is chosen, the Board of Education MUST also maintain a defined contribution plan on behalf of its employees whereby the Board of Education makes a mandatory employer contribution on behalf of each of its employees participating in the Hybrid Plan equal to 5% of the respective employee's salary subject to the cost controls and unfunded liability controls of the Hybrid Plan. The Board of Education must also pass the attached resolution that describes the type of defined contribution plan the Board of Education will adopt).
- B. ASSUMPTION OF EMPLOYEE CONTRIBUTIONS. (CHECK BOX 1 OR BOX 2 OR BOX 3 - IF THE STATE EMPLOYEE AND TEACHER HYBRID PLAN IS SELECTED ABOVE, NO EMPLOYEE CONTRIBUTIONS MAY BE ASSUMED AND BOX 1 MUST BE CHECKED). The Board of Education shall:
- (1) ☒ NOT assume any employee contributions.
 - (2) ☐ ASSUME 2.5% of its employees' contributions.
 - (3) ☐ ASSUME 5.0% of its employees' contributions.

C. COST-OF-LIVING INCREASES FOR RETIREES. (CHECK BOX 1 OR BOX 2 – IF EITHER THE LOCAL GOVERNMENT, OR THE STATE EMPLOYEE AND TEACHER HYBRID PLAN IS SELECTED ABOVE, COST-OF-LIVING INCREASES FOR RETIREES MUST BE GIVEN, SUBJECT TO ANY APPLICABLE COST CONTROLS AND UNFUNDED LIABILITY CONTROLS AND BOX 2 MUST BE CHECKED). The Board of Education shall:

- (1) ☐ NOT provide cost-of-living increases for its retirees.
- (2) ☒ PROVIDE cost-of-living increases for its retirees.

D. ELIGIBILITY OF PART-TIME EMPLOYEES. (CHECK BOX 1 OR BOX 2). The Board of Education shall:

- (1) ☐ NOT allow its part-time employees to participate in TCRS.
- (2) ☒ ALLOW its part-time employees to participate in TCRS.

E. MAXIMUM UNFUNDED LIABILITY. (COMPLETE THIS ITEM F ONLY IF THE STATE EMPLOYEE AND TEACHER HYBRID PLAN IS SELECTED ABOVE). For purposes of the cost control provisions of Tennessee Code Annotated, Section 8-36-922(d), the Board of Education defines "maximum unfunded liability" to mean an unfunded liability of no greater than 10%; (see attached) and

WHEREAS, employees of the Board of Education who were hired by the Board of Education prior to **April 1, 2015**, and who are members of TCRS on the Effective Date shall continue membership in TCRS pursuant to the regular defined benefit plan as it exists for the Board of Education on the Effective Date; provided, however, any such employee who thereafter (i) leaves or is discharged from employment with the Board of Education, (ii) loses membership in TCRS pursuant to Tennessee Code Annotated, Section 8-35-104(a)(1) or (a)(2), and (iii) later returns to employment with the Board of Education shall participate prospectively in whatever plan exists for that Board of Education on the date the employee returns to employment; and

WHEREAS, employees of the Board of Education, other than those employees described in the preceding "Whereas", shall participate in either the alternate defined benefit plan, the local government hybrid plan, or the hybrid retirement plan for state employees and teachers, as selected above, and as otherwise provided in this Resolution; and

WHEREAS, the liability for participation and costs of administration shall be the sole responsibility of the Board of Education and the Political Subdivision and not the State of Tennessee; provided, however, if the administration of the school system is transferred to the board of education of the county in which the Political Subdivision is located, then neither the Board of Education nor the Political Subdivision shall be liable for any unfunded liabilities if such unfunded liabilities become the obligation of the county school system by operation of law.

NOW, THEREFORE, BE IT RESOLVED that the Hawkins County Board of Commission of the Political Subdivision hereby authorizes the Board of Education to participate in TCRS separately from the Political Subdivision and in accordance with the above terms and conditions, or under such other terms and conditions the governing body of the Board of Education may adopt pursuant to the laws governing TCRS; provided, however, this governing body must approve by resolution any such action that would increase the liabilities of either the Board of Education or the Political Subdivision. It is acknowledged and understood that pursuant to Tennessee Code Annotated, Section 8-35-111 neither the Board of Education nor the Political Subdivision shall make employer contributions to any other retirement or deferred compensation plans on behalf of any employee who participates in TCRS pursuant to this Resolution wherein the total

combined employer contributions to such plans exceed 3% of the employee's salary, unless the Local Government Hybrid Plan or the State Employee and Teacher Hybrid Plan is adopted by the Board of Education for such employee. If either the Local Government Hybrid Plan or the State Employee and Teacher Hybrid Plan is adopted by the Board of Education, the Board of Education or the Political Subdivision may make employer contributions to the defined contribution plan component of that Plan and to any one or more additional tax deferred compensation or retirement plans on behalf of such employee provided that the total combined employer contributions to such plans on behalf of the employee does not exceed 7% of the employee's salary.

**Tennessee Consolidated
Retirement System**
(Board of Education)

A RESOLUTION to authorize a local board of education to participate in the Tennessee Consolidated Retirement System separately from the political subdivision with which it is associated as provided in Tennessee Code Annotated, Section 8-35-201.

WHEREAS, Tennessee Code Annotated, Title 8, Chapter 35, Part 2 allows a local board of education to participate in the Tennessee Consolidated Retirement System ("TCRS") separately from the political subdivision with which it is associated subject to the approval of the TCRS Board of Trustees and subject to the passage of a resolution by the political subdivision accepting the financial responsibility for the liabilities associated with the board of education's participation in TCRS; and

WHEREAS, the Hawkins County Board of Education ("Board of Education") currently
(Name of Board of Education)

participates in the TCRS regular defined benefit plan through the Hawkins County
(Name of Political Subdivision)

(the "Political Subdivision"); and

WHEREAS, the Board of Education desires to participate in TCRS separately from the Political Subdivision and further desires to change from the existing regular defined benefit plan to either the alternate defined benefit plan, the local government hybrid plan, or to the hybrid retirement plan for state employees and teachers as is authorized in Tennessee Code Annotated, Title 8, Chapter 35, Part 2, and Title 8, Chapter 36, Part 9; and

WHEREAS, effective April 1, 2015 (the "Effective Date"), the
(Must be the 1st day of any quarter following 6 months' notice to TCRS)

Board of Education desires to change from its existing regular defined benefit plan to either the alternate defined benefit plan or the local government hybrid plan in accordance with Tennessee Code Annotated, Title 8, Chapter 35, Part 2, or to the hybrid retirement plan for state employees and teachers in accordance with Tennessee Code Annotated, Title 8, Chapter 36, Part 9 and in accordance with the following terms and conditions; and

WHEREAS, employees of the Board of Education who were hired by the Board of Education prior to April 1 and who are members of TCRS on the Effective Date shall continue membership in TCRS pursuant to the regular defined benefit plan as it exists for the Board of Education on the Effective Date; provided, however, any such employee who thereafter (i) leaves or is discharged from employment with the Board of Education, (ii) loses membership in TCRS pursuant to Tennessee Code Annotated, Section 8-35-104(a)(1) or (a)(2), and (iii) later returns to employment with the Board of Education shall participate prospectively in whatever plan exists for that Board of Education on the date the employee returns to employment; and

WHEREAS, employees of the Board of Education, other than those employees described in the preceding "Whereas", shall participate in either the alternate defined benefit plan, the local government hybrid plan, or the hybrid retirement plan for state employees and teachers, as selected below, and as otherwise provided in this Resolution;

A. TYPE PLAN. (CHECK BOX 1 OR BOX 2 OR BOX 3). The Board of Education adopts the following type plan:

(1) ☐ Alternate Defined Benefit Plan.

- (2) ☐ Local Government Hybrid Plan (If this Plan is chosen, the Board of Education MUST also maintain a defined contribution plan on behalf of its employees who will be covered by the Plan and pass the attached resolution that describes the type of defined contribution plan the Board of Education will adopt. The defined contribution plan could provide for Board of Education contributions of 0% to up to 7% of its employees' salaries).
- (3) ☒ State Employee and Teacher Hybrid Plan (If this Plan is chosen, the Board of Education MUST also maintain a defined contribution plan on behalf of its employees who will be covered by the Plan whereby the Board of Education makes a mandatory employer contribution on behalf of each of its employees participating in the Plan equal to 5% of the respective employee's salary subject to the cost controls and unfunded liability controls of the Hybrid Plan. The Board of Education must also pass the attached resolution that describes the type of defined contribution plan the Board of Education will adopt).

B. ASSUMPTION OF EMPLOYEE CONTRIBUTIONS. (CHECK BOX 1 OR BOX 2 OR BOX 3 - IF THE STATE EMPLOYEE AND TEACHER HYBRID PLAN IS SELECTED ABOVE, NO EMPLOYEE CONTRIBUTIONS MAY BE ASSUMED AND BOX 1 MUST BE CHECKED). The Board of Education shall:

- (1) ☒ NOT assume any employee contributions.
- (2) ☐ ASSUME 2.5% of its employees' contributions.
- (3) ☐ ASSUME 5.0% of its employees' contributions.

C. COST-OF-LIVING INCREASES FOR RETIREES. (CHECK BOX 1 OR BOX 2 - IF EITHER THE LOCAL GOVERNMENT, OR THE STATE EMPLOYEE AND TEACHER HYBRID PLAN IS SELECTED ABOVE, COST-OF-LIVING INCREASES FOR RETIREES MUST BE GIVEN, SUBJECT TO ANY APPLICABLE COST CONTROLS AND UNFUNDED LIABILITY CONTROLS, AND BOX 2 MUST BE CHECKED). The Board of Education shall:

- (1) ☐ NOT provide cost-of-living increases for its retirees.
- (2) ☒ PROVIDE cost-of-living increases for its retirees.

D. ELIBILITY OF PART-TIME EMPLOYEES. (CHECK BOX 1 OR BOX 2). The Board of Education shall:

- (1) ☐ NOT allow its part-time employees to participate in TCRS.
- (2) ☒ ALLOW its part-time employees to participate in TCRS.

E. MAXIMUM UNFUNDED LIABILITY. (COMPLETE THIS ITEM E ONLY IF THE STATE EMPLOYEE AND TEACHER HYBRID PLAN IS SELECTED ABOVE). For purposes of the cost control provisions of Tennessee Code Annotated, Section 8-36-922(d), the Board of Education defines "maximum unfunded liability" to mean an unfunded liability of no greater than 10%

; and

WHEREAS, the liability for participation and costs of administration shall be the sole responsibility of the Board of Education and the Political Subdivision with which it is associated, and not the State of Tennessee; provided, however, if the administration of the school system is transferred to the board of education of the county in which the Political Subdivision is located, then neither the Board of Education nor the Political Subdivision shall be liable for any unfunded liabilities if such unfunded liabilities become the obligation of the county school system by operation of law.

NOW, THEREFORE, BE IT RESOLVED That the Hawkins County Board of Education of
(Name of Governing Body)

Hawkins County hereby elects to participate in TCRS separately from the Political
(Name of Board of Education)

Subdivision and further elects to change from its existing defined benefit to either the alternate defined benefit plan, the local government hybrid plan, or the hybrid retirement plan for state employees and teachers, as selected above, in accordance with Tennessee Code Annotated, Title 8, Chapter 35, Part 2 or Title 8, Chapter 36, Part 9, whichever is applicable, and in accordance with

the above terms and conditions. It is acknowledged and understood that pursuant to Tennessee Code Annotated, Section 8-35-111 neither the Board of Education nor the Political Subdivision shall make employer contributions to any other retirement or deferred compensation plans on behalf of any employee who participates in TCRS pursuant to this Resolution wherein the total combined employer contributions to such plans exceed 3% of the employee's salary, unless the Local Government Hybrid Plan or the State Employee and Teacher Hybrid Plan is adopted by the Board of Education for such employee. If either the Local Government Hybrid Plan or the State Employee and Teacher Hybrid Plan is adopted by the Board of Education, the Board of Education or the Political Subdivision may make employer contributions to the defined contribution plan component of that Plan and to any one or more additional tax deferred compensation or retirement plans on behalf of such employee provided that the total combined employer contributions to such plans on behalf of the employee does not exceed 7% of the employee's salary.

STATE OF TENNESSEE

COUNTY OF Hawkins

I, Randall L. Collier, clerk of the Board of

Hawkins County Board of Education

(Name of Governing Body)

for the

Hawkins County

(Name of Board of Education)

do hereby certify that this is a true and exact copy of the foregoing Resolution that was approved and adopted in accordance with applicable law at a meeting held on the 5th day of August, 2014, the original of which is on file in this office.

IN WITNESS WHEREOF, I have hereunto set my hand, and the seal of the Hawkins County Board of
(Name of Board of Education) Education


As Clerk of the Board, as aforesaid

Seal

Tennessee Consolidated Retirement System

A RESOLUTION to allow a local board of education to contribute to a tax deferred retirement plan in accordance with Tennessee Code Annotated, Title 8, Chapters 34 – 37.

WHEREAS, Tennessee Code Annotated, Section 8-35-111(b)(3) provides that all tax deferred retirement plans established by public employers participating in the Tennessee Consolidated Retirement System ("TCRS"), wherein employer contributions made, must be approved by the TCRS director; and

WHEREAS, Tennessee Code Annotated, Section 8-35-111(b)(3) further provides that the total combined employer contributions to all such additional tax deferred retirement plans made on behalf of a single employee, other than those made pursuant to a salary reduction agreement, cannot exceed three percent (3%) of the employee's salary, unless the board of education has adopted the hybrid plan authorized in Tennessee Code Annotated, Section 8-35-256, or in Tennessee Code Annotated, Section 8-36-919; and

WHEREAS, in the event the board of education has adopted the hybrid plan authorized in Tennessee Code Annotated, Section 8-35-256, or in Tennessee Code Annotated, Section 8-36-919, the total combined employer contributions made by the board of education to the defined contribution plan component of the hybrid plan and to any one or more additional tax deferred compensation or retirement plans on behalf of single employee does not exceed seven percent (7%) of the employee's salary, or such lower amount as required by the Internal Revenue Code; and

WHEREAS, the Hawkins County desires to make employer contributions to the
(Name of Board of Education)

following plan(s) in addition to the contributions it makes to TCRS.

PLAN DATA:

Type of Plan: 401(k)

Plan Administrator's Name: State of Tennessee/Great West Financial

Address: Department of the Treasury, 502 Deaderick Street,
Nashville, TN 37243

Beginning Date of Plan: 4/1/15 Phone: 615-532-2347

Employer Contributions as Percentage of Employee's Salary: 5%

Type of Plan: _____

Plan Administrator's Name: _____

Address: _____

Beginning Date of Plan: _____ Phone: _____

Employer Contributions as Percentage of Employee's Salary: _____

NOW, THEREFORE, BE IT RESOLVED that the Hawkins County Board of Education
(Name of Governing Body)

of Hawkins County (the "Board of Education") hereby requests the approval of the TCRS director
(Name of Board of Education)

for the Board of Education to make employer contributions to the above referenced plan(s) in the amount(s) specified and in accordance with the provisions of this resolution. Upon approval, the Board of Education agrees it shall not permit contributions to such plan(s) in excess of the applicable amount specified above and which, when combined with projected benefits from TCRS, would exceed the limitations of the Internal Revenue Code, as amended. The Board of Education further agrees to file, upon request of the Council on Pensions and Insurance or the TCRS director, an annual report of the actuarial and financial status of the plan(s) with the TCRS director, which shall cover the most recently ended plan year ending on or before June 30 of the year of the request. The report shall be filed with the TCRS director within ninety (90) calendar days from the date of the request and contain such additional information as may be prescribed by the TCRS director.

STATE OF TENNESSEE

COUNTY OF Hawkins

I, Randall L. Collier, clerk of the Hawkins County Board of Education
(Name of Governing Body)

of Hawkins County, Tennessee do hereby certify that this is a true and
(Name of Board of Education)

exact copy of the resolution that was approved and adopted in accordance with applicable law at a meeting held on the 5th day
of August, 20 14, the original of which is on file in this office.

IN WITNESS WHEREOF, I have hereunto set my hand, and the seal of the

Hawkins County
(Board of Education)


As Clerk of the Board, as aforesaid

SEAL

STATE OF TENNESSEE

DEFERRED COMPENSATION PLAN II

- 401(k) -

RESOLUTION AND

PARTICIPATING EMPLOYER AGREEMENT

Hawkins County Board of Education

[Participating Employer]

Administered by:
Treasurer, State of Tennessee
502 Deaderick Street, 13th Floor
Andrew Jackson State Office Building
Nashville, Tennessee 37243
Telephone: 615-532-2347

RESOLUTION

WHEREAS, the Board Of Education of Hawkins County, Tennessee (hereinafter referred to as the "Employer") has determined that in the interest of attracting and retaining qualified employees, it wishes to offer a 401(k) defined contribution plan, funded by employee deferrals and, if elected pursuant to Section N, Q, or HH of the Participating Employer Agreement, employer contributions;

WHEREAS, Tennessee Code Annotated, Section 8-25-111(a) allows a Tennessee local governmental entity to participate in the State of Tennessee's 401(k) defined contribution plan subject to the approval of the Chair of the Tennessee Consolidated Retirement System (hereinafter referred to as the "Chair");

WHEREAS, the liability for participation and the costs of administration shall be the sole responsibility of the Employer and/or its employees, and not the State of Tennessee;

WHEREAS, the Employer has also determined that it wishes to encourage employees' saving for retirement;

WHEREAS, the Employer has reviewed the State of Tennessee Deferred Compensation Plan II Adoption Agreement for a Section 401(k) Cash or Deferred Arrangement for Governmental Employers, as adopted by the State of Tennessee, as amended and restated effective January 1, 2010, as amended December 21, 2010, and as amended by Amendment Number Two dated January 4, 2012, as well as the Section 401(k) Cash or Deferred Arrangement for Governmental Employer Basic Plan Document (collectively known as the "Plan" or "Plan Document");

WHEREAS, the Employer wishes to provide certain benefits to its employees, reduce overall administrative costs, and afford attractive investment opportunities;

WHEREAS, the Employer is eligible to become a Participating Employer in the Plan, pursuant to Article XX of the Plan Document;

WHEREAS, the Employer is concurrently executing a Participating Employer Agreement for the Plan; and

WHEREAS, the Hawkins County Board of Education ("Governing Authority") of the Employer is authorized by law to adopt this resolution approving the Participating Employer Agreement on behalf of the Employer;

NOW, THEREFORE, the Governing Authority of the Employer hereby resolves:

1. The Employer adopts the Plan Document for its Employees; provided, however, that for the purpose of the Plan, the Employer shall be deemed to have designated irrevocably the Chair as its agent, except as otherwise specifically provided herein or in the Participating Employer Agreement.

2. The Employer acknowledges that the Plan does not cover, and the Trustees of the Plan ("Trustees") have no responsibility for, other employee benefit plans maintained by the Employer.
3. The Employer acknowledges that it may not provide employer contributions to the Plan on behalf of any of its employees that exceed three percent (3%) of the respective employees' salary if the employees are members of the Tennessee Consolidated Retirement System ("TCRS") or of any other retirement program financed from public funds whereby such employees obtain or accrue pensions or retirement benefits based upon the same period of service to the Employer, unless such employees are members of TCRS' local government hybrid plan established under Tennessee Code Annotated, Section 8-35-256 or TCRS' State hybrid plan established under Tennessee Code Annotated, Title 8, Chapter 36, Part 9. If such employees participate in TCRS' local government hybrid plan, the total combined amount of employer contributions to the Plan and to any one or more additional defined contribution plans may not exceed seven percent (7%) of the respective employees' salary. If such employees participate in TCRS' State hybrid plan, the employer contributions to the Plan on behalf of each such employee shall equal five percent (5%) of the respective employee's salary unless suspended or reduced pursuant to Tennessee Code Annotated, Section 8-36-922. In no instance shall the total combined employer contributions to all defined contributions plans on behalf of a single employee exceed the maximum allowed under the Internal Revenue Code ("Code"), and shall conform to all applicable laws, rules and regulations of the Internal Revenue Service ("IRS") governing profit sharing and/or salary reduction plans for governmental employees.
4. The Employer hereby adopts the terms of the Participating Employer Agreement, which is attached hereto and made a part of this resolution. The Participating Employer Agreement (a) permits all employees of the respective entity to make elective deferrals; (b) sets forth the Employees to be covered pursuant to Section N, Q, or HH of the Participating Employer Agreement for employer contributions, if any; (c) outlines the benefits to be provided by the Participating Employer under the Plan; and, (d) states any conditions imposed by the Participating Employer with respect to, but not inconsistent with, the Plan. The Participating Employer reserves the right to amend its elections under the Participating Employer Agreement, so long as the amendment is not inconsistent with the Plan, the Code, Tennessee law, or other applicable law and is approved by the Chair.
5. The Chair may amend the Plan on behalf of all Employers, including those Employers who have adopted the Plan prior to a restatement or amendment of the Plan, for changes in the Code, the regulations thereunder, Tennessee law, revenue rulings, other statements published by the IRS, including model, sample, or other required good faith amendments, and for other reasons that are deemed at the Chair's sole discretion to be in the interest of the Plan. These amendments shall be automatically applicable to all Employers.

6. The Chair will maintain, or will have maintained, a record of the Employers and will make reasonable and diligent efforts to ensure that Employers have received all Plan amendments.
7. The Employer shall abide by the terms of the Plan, including amendments to the Plan and Trust made by the Chair, all investment, administrative, and other service agreements of the Plan, and all applicable provisions of the Code, Tennessee law, and other applicable law.
8. The Employer accepts the administrative services to be provided by the Tennessee Treasury Department and any services provided by Plan vendors. The Employer acknowledges that fees will be imposed with respect to the services provided and that such fees may be deducted from the Participants' Accounts and/or charged to the Employer.
9. Subject to the provisions of Section 20.06 of the Plan, the Employer may terminate its participation in the Plan, including but not limited to, its contribution requirements pursuant to the Plan, if it takes the following actions:
 - a. A resolution must be adopted by the Governing Authority of the Employer terminating the Employer's participation in the Plan.
 - b. The resolution must specify the proposed date when the participation will end, which must be at least six calendar months after notice to the Chair and the Employer's employees.
 - c. The Chair shall (i) determine whether the resolution complies with the Plan, and all applicable federal and state laws, (ii) determine an appropriate effective date, and (iii) provide appropriate forms to terminate ongoing participation. Distributions under the Plan of existing accounts to Participants will be made in accordance with the Plan Document.
 - d. Once the Chair determines the appropriate effective date, the Employer shall immediately notify all its Employees participating in the Plan of the termination and the effective date thereof.
 - e. The Chair can, in the Chair's sole discretion, reduce the six month notice and withdrawal period to a shorter period if the Employer so requests, but in no event shall the period be less than three months.
10. The Employer acknowledges that the Plan Document contains provisions for Plan termination by the Trustees, subject to applicable Tennessee law.
11. The Employer acknowledges that all assets held in connection with the Plan, including all contributions to the Plan, all property and rights acquired or purchased with such amounts and all income attributable to such amounts, shall

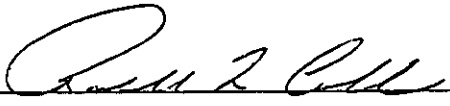
be held in trust for the exclusive benefit of Participants and their Beneficiaries under the Plan. No part of the assets and income of the Plan shall be used for, or diverted to, purposes other than for the exclusive benefit of Participants and their Beneficiaries and for defraying reasonable expenses of the Plan. All amounts of compensation deferred pursuant to the Plan, all property and rights acquired or purchased with such amounts and all income attributable to such amounts, property or rights held as part of the Plan, shall be transferred to the Trustees to be held, managed, invested and distributed as part of the Trust Fund in accordance with the provisions of the Plan and subject to the vesting provisions of the Plan. All contributions to the Plan must be timely transferred by the Employer to the Trust Fund pursuant to and in the manner provided by the Chair. The Employer acknowledges that if the Employer fails to remit the requisite contributions in a timely manner, the Chair reserves the right, at the Chair's sole discretion, to terminate the Employer's participation in the Plan. In such event, the Chair shall notify the Employer of the effective termination date, and the Employer shall immediately notify all its employees participating in the Plan of the termination and the effective date thereof. Notwithstanding the foregoing, the Employer acknowledges that it is the sole responsibility of the Employer to remit the requisite reports and contributions to the Plan and that neither the State, the Chair, the Trustees, its employees, or agents shall have any responsibility or liability for ensuring or otherwise monitoring that this is done. All benefits under the Plan shall be distributed solely from the Trust Fund pursuant to the Plan.

12. The Employer agrees to offer and enroll only those persons, whether appointed, elected, or under contract, wherein an employee-employer relationship is established, providing service to the Employer for which compensation is paid by the Employer.
13. The Employer understands that IRS rules and Tennessee law limit participation in the Plan to governmental entities and their respective employees. The Employer will notify the Chair in writing within ten (10) calendar days if it ceases to be a governmental entity under applicable federal or Tennessee law, and/or if it discovers that it is transferring or having transferred employee deferrals and/or employer contributions to the Plan on behalf of an individual who does not meet the requirements in Paragraph 12 above.
14. The Employer acknowledges that the Chair and other Trustees are the fiduciaries of the Plan and have sole and exclusive authority to interpret the Plan and decide all claims and appeals for Plan benefits. The Employer agrees to abide by the Chair's decisions on all matters involving the Plan.
15. This resolution and the Participating Employer Agreement shall be submitted to the Chair for approval. The Chair shall determine whether the resolution and the Agreement comply with the Plan, and, if they do, shall provide appropriate forms to the Employer to implement participation in the Plan. The Chair may refuse to

approve a Participating Employer Agreement executed by an Employer that, in the Chair's sole discretion, does not qualify to participate in the Plan.

16. The Governing Authority hereby acknowledges that it is responsible to assure that this resolution and the Participating Employer Agreement are adopted and executed in accordance with the requirements of applicable law.

Adopted by the Governing Authority on August 5, 2014, in accordance with applicable law.

By: 
Signature
Randall L. Collier
Printed Name
Chairman, Board of Directors
Title

Attest: 

Date: August 5, 2014

[Governing Authority must assure that applicable law is followed in the adoption and execution of this resolution.]

Agreement, with its accompanying Resolution, the Participating Employer is adopting a Plan Document intended to comply with Code Sections 401(a) and 414(d).

This Agreement is for the following purpose: *(Check and complete box 1 OR box 2 OR box 3.)*

1. ☒ This is a new defined contribution plan adopted by the Participating Employer for its Employees effective April 1, 2015 (insert effective date of this Agreement).
2. ☐ This is an amendment to be effective as of _____, _____, to the current Agreement previously adopted by the Participating Employer, which was originally effective _____, _____, as follows (please specify type below):
- a. ☐ This is an amendment to change one or more of the Participating Employer's contribution elections in the existing Participating Employer Agreement.
- b. ☐ Other (must specify elective provisions in this Agreement that are being changed):

3. ☐ This is an amendment and restatement of another defined contribution plan of the Participating Employer, the effective date of which shall be _____, _____ (insert effective date of this Agreement). This Agreement is intended to replace and serve as an amendment and restatement of the Participating Employer's preexisting plan, which became effective on _____, _____ (insert original effective date of preexisting plan). The Participating Employer understands that it is the Participating Employer's responsibility to ensure that the preexisting plan met all applicable state and federal requirements.

C. **PLAN YEAR.** Plan Year shall mean the calendar year.

D. **CUSTODY OF ASSETS.** Code § 401(a) shall be satisfied by setting aside Plan assets for the exclusive benefit of Participants and Beneficiaries, in a Trust pursuant to the provisions of Article VIII of the Plan. The Trustees for the Plan are also the Trustees for the separate accounts for each participating employer.

E. **ELIGIBLE EMPLOYEES.**

1. "Employee" shall mean, for purposes of making **Elective Deferrals**, any person, whether appointed, elected or under contract wherein an employee-employer relationship is established, providing services to the Participating Employer for which Compensation is paid by the Participating Employer. Any other individual who is a subcontractor, contractor, or employed by a subcontractor or contractor, or is under any other similar arrangement wherein an employer-employee relationship is not established will not be treated as an Employee. An Employee is immediately eligible to make Elective Deferrals under the Plan.

2. a. "Employee" shall mean for purposes of **Matching Contributions as described in Section N** of this Agreement: *(Check and complete each box that applies. If no Matching Contributions will be made, do not complete.)*

- i. ☐ any full-time employee, which is an employee who renders ____ or more Hours of Service per week, as defined in Section H below
- ii. ☐ any permanent part-time employee, which is an employee who is not a full-time employee and who renders ____ or more Hours of Service per week, as defined in Section H below
- iii. ☐ any seasonal, temporary or similar part-time employee
- iv. ☐ any elected or appointed official
- v. ☐ any employee in the following class(es) of employees:

who meets the definition in Section E.1 above.

b. Each Employee will be eligible to participate in this Plan for purposes of receiving **Matching Contributions as described in Section N** of this Agreement and in accordance with the provisions of Article IV of the Plan, except the following: *(Check and complete each box that applies. If no Matching Contributions will be made, do not complete.)*

- i. ☐ Employees who have not attained the age of ____ (not to exceed 21).
- ii. ☐ Employees who have not completed ____ Years of Service during the Vesting Computation Period as defined in Section X below.

- iii. ☐ Employees who do not satisfy the following eligibility requirements:

- c. "Employee" shall mean for purposes of **Non-Matching Contributions** as described in Section Q of this Agreement: *(Check and complete each box that applies. If no Non-Matching Contributions will be made, do not complete.)*

- i. ☐ any full-time employee, which is an employee who renders _____ or more Hours of Service per week, as defined in Section H below.

- ii. ☐ any permanent part-time employee, which is an employee who is not a full-time employee and who renders _____ or more Hours of Service per week, as defined in Section H. below.

- iii. ☐ any seasonal, temporary or similar part-time employee

- iv. ☐ any elected or appointed official

- v. ☒ any employee in the following class(es) of employees:

any full-time employee, hired on or after April 1, 2015 who renders forty or more hours of service

per week, as defined in Section H below

- vi. ☒ any employee listed or otherwise described in Schedule 1 attached to this Agreement

who meets the definition in Section E.1 above.

- d. Each Employee will be eligible to participate in this Plan for purposes of receiving **Non-Matching Contributions** as described in Section Q of this Agreement and in accordance with the provisions of Article IV of the Plan, except the following: *(Check and complete each box that applies. If no Non-Matching Contributions will be made, do not complete.)*

- i. ☐ Employees who have not attained the age of _____ (not to exceed 21).

- ii. ☐ Employees who have not completed _____ Years of Service during the Vesting Computation Period as defined in Section X below.
- iii. ☐ Employees who do not satisfy the following eligibility requirements:
- _____
- _____
- _____

F. AUTOMATIC ENROLLMENT. (Check and complete box 1 OR box 2.) [NOTE: THIS SECTION F SHALL ONLY BE EFFECTIVE UPON WRITTEN NOTIFICATION FROM THE CHAIR.]

1. The Participating Employer DOES NOT elect automatic enrollment ☐.
2. The Participating Employer DOES elect automatic enrollment ☒ which will be effective April 1, _____ 2015 as follows:
- a. Employees covered under the automatic enrollment are: (Check one option below.)
- i. ☐ All Employees.
- ii. ☒ All Employees who become Employees on or after the date set forth in F.2. above and who do not have an affirmative election in effect.
- b. The default percentage contributed to the Plan on behalf of the Participant will be an initial deferral of 2 % of the Participant's Compensation for the initial year of participation with a 1% annual increase thereafter up to a maximum of 6%. The scheduled deferral percentage increase will take effect annually on the first day of the Plan Year. Participants' default deferrals will remain at the same percentage for at least twelve (12) months before their automatic deferral percentages will be increased automatically.

The automatic deferrals will be contributed on a pre-tax basis and will continue until the Participant affirmatively elects otherwise.

An Employee who affirmatively declines coverage after the first automatic enrollment contribution was made, may make an election to withdraw his or her entire automatic enrollment contribution. This election must be submitted no later than 90 days after the payroll date in which the first

automatic enrollment contribution is made on behalf of the Participant. The amount of the distribution will be the value of the automatic enrollment contributions plus or minus investment gains or losses as of the date the distribution is processed. Automatic enrollment contributions made after such date remain in the Plan and are subject to the Plan's regular distribution rules. Further, an Employee who has made an election to withdraw who leaves employment and is then rehired by the Participating Employer before a 12-continuous-month absence may not make another election to withdraw his or her automatic enrollment contribution. Any Employer Matching Contributions attributable to the distribution of the automatic enrollment contributions will be forfeited regardless of the vesting percentage in the Matching Contributions. [NOTE: If HH.2, "FICA Replacement ("3121") Plan", is elected and F.2 is elected, the Employee may not make an election to withdraw his or her automatic enrollment contribution.]

- c. An Employee who leaves employment and is rehired by the Participating Employer before a 12-continuous-month absence has occurred will be treated as subject to the automatic contribution schedule. An Employee who leaves employment and is rehired by the Participating Employer after a 12-continuous-month absence: *(Check one option below.)*

- i. ☒ will be treated as a new Employee, or
ii. ☐ will not be treated as a new Employee

for purposes of determining the Employee's contribution rate in F.2.b above.

G. SERVICE WITH PREDECESSOR EMPLOYER. *(If Vesting or Eligibility requirements will apply to Matching Contributions as described in Section N of this Agreement and/or Non-Matching Contributions as described in Section Q of this Agreement, check and complete box 1 OR box 2 OR box 3.)* "Predecessor employer" means a governmental employer that served the same functions as the current employer or has employees whose jobs were merged into the current employer.

1. ☒ This section is N/A because there are no predecessor employers.
2. ☐ Service with any predecessor employers will not be counted for any purposes under the Plan.
3. ☐ Service with (insert name of predecessor employer(s)):

will be counted under the Plan for eligibility and vesting.

H. HOURS OF SERVICE. Hours of Service shall be determined on the actual hours for which an Employee is paid or entitled to payment.

I. YEAR OF SERVICE FOR ELIGIBILITY AND VESTING. If Eligibility or Vesting requirements will apply to Matching Contributions as described in Section N of this Agreement and/or Non-Matching Contributions as described in Section Q of this Agreement, Year of Service shall mean the 12-consecutive-month period beginning on the Employee's Employment Commencement Date and each anniversary thereof.

Years of Service for Vesting shall include any Years of Service with a participating employer.

J. COMPENSATION DEFINITION. Compensation shall mean Code § 415 compensation as defined in Section 2.06 of the Plan.

K. COMPENSATION COMPUTATION PERIOD. Compensation shall be determined on the basis of the calendar year.

L. FIRST YEAR COMPENSATION. If Matching or Non-Matching Contributions will be made, for purposes of determining the Compensation on the basis of which such contributions will be allocated for a Participant's first year of participation, the Participant's Compensation shall be the Participant's Compensation for the period commencing as of the first day the Employee became a Participant.

M. EMPLOYMENT COMMENCEMENT DATE. An Employee's Employment Commencement Date means the Employee's date of hire or rehire, as applicable, with respect to which an Employee is first credited with an Hour of Service.

N. MATCHING CONTRIBUTIONS. *(Check and complete box 1 OR box 2 OR box 3 OR box 4.)*

The Participating Employer shall:

1. ☒ NOT make Matching Contributions.
2. ☐ match ___% of Participant elective deferrals of up to ___% of Compensation.
3. ☐ match ___% of the first \$_____ of Participant elective deferrals.
4. ☐ match the percentage of Participant elective deferrals that the Employer determines in its discretion for the respective Plan Year.

If the Participating Employer elects Automatic Enrollment under Section F.2., Matching Contributions related to the distributed permissible withdrawal election will be placed in a forfeiture account and used in the manner provided in Section V below. Matching

Contributions will not be made if a permissible withdrawal is taken before the date the Matching Contribution is allocated.

O. **ALLOCATION OF MATCHING CONTRIBUTIONS.** If Matching Contributions will be made, allocations will be made to each Participant who satisfies the requirements of Sections E.2.a and E.2.b of this Participating Employer Agreement.

P. **VESTING SCHEDULE – MATCHING CONTRIBUTIONS.** *(If Matching Contributions will be made, check box 1 OR box 2 OR box 3.)* The vested interest of each Participant in his or her Matching Contribution Account shall be determined on the basis of the following schedule:

1. ☐ 100% vesting immediately.
2. ☐ 100% vesting after 3 Years of Service.
3. ☐ 20% after one Year of Service.
40% after two Years of Service.
60% after three Years of Service.
80% after four Years of Service.
100% after five Years of Service.

Q. **NON-MATCHING CONTRIBUTIONS.** *(If non-matching contributions will be made, check box 1 OR box 2.)*

1. ☐ The Participating Employer shall NOT make Non-Matching Contributions.
2. ☒ The Participating Employer shall contribute: *(Check and complete one box.)*
 - a. ☐ an amount fixed by appropriate action of the Employer.
 - b. ☒ 5 % of Compensation of Participants for the Plan Year.
 - c. ☐ \$____ per Participant.
 - d. ☐ an amount pursuant to Schedule 1 attached to this Agreement and which is referenced in Section E.2.c above.
 - e. ☐ a contribution matching the Participant's contribution to the Employer's § 457(b) plan as follows: (Specify rate of match and time of allocation, e.g., payroll by payroll, monthly, last day of Plan Year.)

R. ALLOCATION OF NON-MATCHING CONTRIBUTIONS. If Non-Matching Contributions will be made, allocations will be made to each Participant who satisfies the requirements of Section E.2.c and E.2.d of this Participating Employer Agreement.

S. VESTING SCHEDULE – NON-MATCHING CONTRIBUTIONS. *(If Non-Matching Contributions will be made, check box 1 OR box 2 OR box 3.)* The vested interest of each Participant in his or her Non-Matching Contribution Account shall be determined on the basis of the following schedule:

1. ☒ 100% vesting immediately.
2. ☐ 100% vesting after 3 Years of Service.
3. ☐ 20% after one Year of Service.
40% after two Years of Service.
60% after three Years of Service.
80% after four Years of Service.
100% after five Years of Service.

T. ROTH CONTRIBUTIONS. Participant Roth Contributions SHALL BE allowed.

U. AFTER-TAX CONTRIBUTIONS. Participant After-tax Contributions SHALL NOT BE allowed.

V. FORFEITURES. *(Check box 1 OR box 2.)*

1. ☒ N/A because all contributions are 100% vested immediately.
2. ☐ Forfeitures will be used first to reduce the Employer's Matching Contributions (if any), then to reduce the Non-Matching Contributions (if any), and then to offset Plan expenses.

W. RETIREMENT AGES AND DISABILITY DEFINITION.

1. Normal Retirement Age shall mean age 60.
2. Early Retirement shall mean age 59 ½.
3. Disability shall mean a determination of disability by the Social Security Administration or, if the Participant is a member of the Tennessee Consolidated Retirement System, a determination of disability by the Tennessee Consolidated Retirement System.

- X. VESTING COMPUTATION PERIOD.** A Participant's Years of Service shall be computed by reference to the 12-consecutive-month period beginning on the Employee's Employment Commencement Date and each anniversary thereof.
- Y. ROLLOVERS.** Rollovers from eligible Code § 457(b) plans, qualified plans under Code §§ 401(a), 403(a) and 403(b), Individual Retirement Accounts and Annuities described in Code §§ 408(a) and (b), and eligible rollover contributions of designated Roth contributions made from an applicable retirement plan described in Code § 402A(e)(1) SHALL BE allowed.
- Z. TRANSFERS.** Transfers from plans qualified under Code § 401(a) SHALL BE allowed.
- AA. HARDSHIP WITHDRAWALS.** The Administrator SHALL allow hardship withdrawals in accordance with Section 10.04 of the Plan. If Section HH (FICA Replacement Plan) is elected, hardship distributions are not permitted.
- BB. PARTICIPANT LOANS.** The Administrator SHALL direct the Trustee to make Participant loans in accordance with Article XIII of the Plan. Loans payments must be made by payroll deduction. If a Participant severs employment with the Participating Employer and is immediately hired by another Participating Employer, the loan will be carried forward and any missed loan repayment caused by a change in payroll processing can be made up by personal check in a single lump payment. If a Participant severs employment and is not hired by another Participating Employer, loan repayments may continue to be made by personal check. If Section HH (FICA Replacement Plan) is elected, loans are not permitted.
- CC. QUALIFIED DOMESTIC RELATIONS ORDERS.** The Plan shall NOT accept qualified domestic relations orders as provided in Section 15.02 of the Plan.
- DD. PAYMENT OPTIONS.** The forms of payment that will be allowed under the Plan, to the extent consistent with the limitations of Code § 401(a)(9) and proposed or final Treasury regulations thereunder, include a single lump-sum payment; installment payments for a period of years; partial lump-sum payment of a designated amount, with the balance payable in installment payments for a period of years; annuity payments (payable on a monthly, quarterly, or annual basis) for the lifetime of the Participant or for the lifetimes of the Participant and Beneficiary; and such other forms of installment payments as may be approved by the Administrator, which is not inconsistent with the Plan.
- EE. DEEMED TRADITIONAL IRA.** The deemed traditional IRA provisions of Article XVI of the Plan SHALL NOT apply.
- FF. DEEMED ROTH IRA.** The deemed Roth IRA provisions of Article XVII of the Plan SHALL NOT apply.
- GG. DISTRIBUTIONS.** A Participant may request distributions as follows:

1. A Participant may request a distribution at any time upon Severance from Employment. "Severance from Employment" means the complete severance of the employer/employee relationship with any and all employers participating in the Plan, including retirement or death. Thus, a Severance from Employment would not occur if a Participant transfers employment (i) from one local government that participates in the Plan to another local government that participates in the Plan, or (ii) from the State to a local government that participates in the Plan, or (iii) from a local government that participates in the Plan to the State.
2. A Participant may request a distribution prior to Severance of Employment after reaching age 59½ or, if earlier, upon death. A Participant may also request a distribution prior to Severance of Employment upon incurring a hardship; however, the distribution will be limited to the Participant's Elective Deferral Account and transfer Elective Deferral Account, if any.
3. A Participant may request a distribution from a Rollover Contribution Account at any time.
4. If Section HH (FICA Replacement Plan) is elected, in-service distributions for hardship, loans, and attainment of age 59½ are not permitted.
5. Distributions taken before the Participant reaches age 59½ may be subject to a federal early withdrawal tax.

HH. FICA REPLACEMENT PLAN ("3121" PLAN). (Check box 1 OR box 2.) This Participating Employer Agreement as adopted:

1. ☒ IS NOT (if checked continue to II below), or
2. ☐ IS

intended to provide FICA replacement benefits pursuant to regulations under Code Section 3121(b)(7)(F).

a. Eligible Employee means: (Check each box that applies.):

- i. ☐ any full-time employee, which is an employee who renders _____ or more Hours of Service per week, as defined in Section H above,
- ii. ☐ any part-time employee, which is an employee who is not a full time employee and who renders _____ or more Hours of Service per week, as defined in Section H above.
- iii. ☐ Any employee who is not covered by Social Security.

b. Contributions: (Check and complete each box that applies.):

- i. ☐ The Employer shall make an annual contribution to each Participant's account equal to ____ percent of such Participant's Compensation.
- ii. ☐ Each Participant is required to make an annual contribution of ____ percent of Compensation.

(NOTE: The total percentage of b.i and b.ii must equal at least 7.5%.)

In the event that this Plan is a retirement system providing FICA replacement retirement benefits as described above, all references in the Plan Document to in-service distributions for hardship withdrawals, loans, and age 59½ shall be null and void. In addition, any part-time employee included under HH.2.a. shall be fully vested at all times. In the event F.2 "Automatic Enrollment" is selected, a Participant may not change his or her deferral election to an amount less than the Participant required annual contribution, if any, in HH.2.b above.

II. ADMINISTRATIVE INFORMATION.

The Participating Employer further understands and acknowledges that:

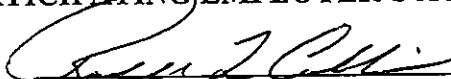

- This Participating Employer Agreement has not been approved by the Internal Revenue Service. Obtaining such approval, if desired by the Employer, is solely the responsibility of the Employer.
- The Chair of the Tennessee Consolidated Retirement System ("Chair") and the Participating Employers are not responsible for providing tax or legal advice to Participants.
- The Participating Employer has consulted, to the extent necessary, with its own legal and tax advisors.
- All capitalized terms which are used herein but not defined herein shall have the meanings set forth in the Plan Document.
- The Participating Employer will electronically remit in a timely manner, all employee and employer contributions to the Plan in a manner acceptable with the Plan's Third Party Administrator. The Employer's payroll administrator is responsible for reconciliation of all contributions to the Plan and shall provide the Plan Administrator with required contribution reconciliation reports. Each Employer is required to use the Plan Service Center to administer their employee contributions, indicative data, and enrollment information. If the Participating Employer fails to remit the requisite contributions in a timely manner, the Chair reserves the right, at the Chair's sole discretion, to terminate the Employer's participation in the Plan. In such event, the Chair shall notify the Employer of the effective termination date, and the Employer shall immediately notify all its Employees participating in the Plan of the termination and the effective date thereof. Notwithstanding the foregoing, the Employer acknowledges that it is the sole

responsibility of the Employer to remit the requisite reports and contributions to the Plan and that neither the State, the Chair, the Trustees, its employees or agents shall have any responsibility or liability for ensuring or otherwise monitoring that this is done.

- Participating Employers are required to use the investment options made available under the Plan. From time to time those investment options may be changed. If an investment option is eliminated, the Administrator may automatically reinvest the money in the eliminated investment option into a new investment option. After any appropriate black-out period, the affected Participants may re-direct money in the new investment option to any other available investment option. The Participants shall have no right to require the Administrator to select or retain any investment option. Any change with respect to investment options made by the Plan (on the Plan level) or a Participant (on the individual level), however, shall be subject to the terms and conditions (including any rules or procedural requirements) of the affected investment options.

This Participating Employer Agreement is duly executed on behalf of the Participating Employer by the undersigned authorized signatories.

PARTICIPATING EMPLOYER'S AUTHORIZED SIGNATORIES:

By:  By: 

Title: Chairman, Board of Directors Title: Director of Schools

Date: August 5, 2014 Date: August 5, 2014

**ACCEPTANCE OF PARTICIPATING EMPLOYER'S PARTICIPATION IN THE
STATE OF TENNESSEE DEFERRED COMPENSATION PLAN II BY THE
TREASURER, STATE OF TENNESSEE, CHAIR OF THE TENNESSEE
CONSOLIDATED RETIREMENT SYSTEM.**

By: _____

Title: Treasurer, State of Tennessee, Chair of the Tennessee Consolidated Retirement System

Date: _____

STATE OF TENNESSEE
DEFERRED COMPENSATION PLAN II - 401(k)
PARTICIPATING EMPLOYER AGREEMENT

A. PARTICIPATING EMPLOYER INFORMATION

Name: Hawkins County Board of Education

NOTE: A Participating Employer Agreement must be completed for each employer. For example, if a city has separate legal entities for the city and a utility company – each would need to complete their own Participating Employer Agreement in order to participate. However, divisions of the same employer (e.g., finance, HR, departments, etc.) do not need to complete and should not complete separate agreements.

(1) GOVERNING AUTHORITY

Name: Hawkins County Board of Education

Address: 200 N. Depot Street, Rogersville, TN 37857

Phone: (423) 272-7629

Person Authorized to receive Official Notices from the Plan or Administrator:

Steve Starnes, Director of Schools

(2) PARTICIPATING EMPLOYER TAX ID NUMBER: 62-0757264

(3) DISCLOSURE OF RETIREMENT PLAN(S)

This Participating Employer ☒ does or ☐ does not have an existing deferred compensation or retirement plan. If the Participating Employer does have one or more deferred compensation plans or retirement plans, the Governing Authority must provide in the space below the plan name, name and telephone number of the provider, and such other information requested by the Administrator.

TCRS

American Fidelity, Horance Mann, ING/Northern, Modern Woodman, Putnam,
Symetra Financial, Trust Co of America

B. TYPE OF ADOPTION AND EFFECTIVE DATE

NOTE: This Participating Employer Agreement ("Agreement"), with the accompanying Plan, is designed to comply with Internal Revenue Code ("Code") Section 401(a), as applicable to a governmental qualified defined contribution plan. By adopting this Participating Employer

SCHEDULE 1

STATE OF TENNESSEE

DEFERRED COMPENSATION PLAN II - 401(k)

PARTICIPATING EMPLOYER AGREEMENT

Participating Employer Name: Hawkins County Board of Education

Classes of Eligible Employees

Employees hired on or after April 1,

2015 who become members of the TCRS

Hybrid plan.

Contribution Amount

5% Employer non-matching

RESOLUTION

No. 2014/08/03

To the HONORABLE MELVILLE BAILEY, Chairman, and Members of the Hawkins County Board of Commission in Regular Session, met this 25th day of August 2014.

RESOLUTION IN REF: EMPLOYEE HEALTH BENEFITS ADMINISTRATION AND PLANS

WHEREAS, the Hawkins County Commission deemed it necessary to ensure the employees of Hawkins County have the most competitive and cost effective health insurance available; and

WHEREAS, the citizens of Hawkins County deserve the assurance that taxpayer funds are efficiently distributed in a manner to maximize benefit to the taxpayer and employee; and

WHEREAS, after 17 months of deliberation the Hawkins County Employee Health Insurance Committee voted unanimously on the 18th of July 2014 to present the attached medical, dental, and vision rates for implementation to be effective the 1st day of November 2014; and

WHEREAS, the Hawkins County Employee Health Insurance Committee will continue to monitor and evaluate the plan in conjunction with the chosen advisor; and

WHEREAS, the legislative body of Hawkins County accepts the proposed rates and agrees to fund the health insurance reimbursement arrangement as presented; and

THEREFORE, BE IT RESOLVED, the legislative body of Hawkins County accepts the proposed rates and agrees to fund the health insurance reimbursement arrangement as presented and attached.

Introduced by Esq. John C. Metz

Seconded by Esq. _____

Date Submitted 8/7/14

A. Carroll Jenkins
County Clerk

By: _____

Chairman _____

ACTION	AYE	NAY	PASSED
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Roll Call	_____	_____	_____
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Voice Vote	_____	_____	_____
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Absent	_____	_____	_____
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COMMITTEE ACTION

Fully Insured
SINGLE OPTION -- PROSPECTIVE RATE QUOTE
BLUE NETWORK S

Group Name: **Hawkins County Government**
 Effective Date: **11/1/2014 - 10/31/2015**
 Mktg. Representative: **Shawn Frazier**
 Broker Name: **Trout, Michael**

Quote #101

Rep. # **324**
 Region **2**

<u>PPO CONTRACTS</u>	<u>Individual</u> 101	<u>Ee-Spouse</u> 34	<u>Ee-Children</u> 19	<u>Family</u> 24	<u>Total</u> 178
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PPO RATES

In Network Benefits	
Deductible	\$1,000
Out-of-Pocket	\$2,000
Coinsurance	70%
Office Visit Copay	-
Specialist OV Copay	-
Out Patient Surgery	Ded/Coins
ER Copay	Ded/Coins
In Patient Copay	-

<u>4-Tier</u>		<u>Individual</u>	<u>Ee-Spouse</u>	<u>Ee-Children</u>	<u>Family</u>
PPO Plan	Coinsurance	\$382.64	\$803.54	\$700.23	\$1,161.31
Mental Health / SA	Unltd/Parity - IP only	7.28	15.29	13.32	22.09
Prescription Drug Card	Prior Auth				
Special Accident	\$10/\$45/\$90	77.71	163.19	142.21	235.85
Vision Care Rider	None	-	-	-	-
COBRA Admin.	None	-	-	-	-
Other	Admin w/ Notify	0.63	0.63	0.63	0.63
Other	None	-	-	-	-
Other	None	-	-	-	-
Total		\$468.26	\$982.65	\$856.39	\$1,419.88

Comments:

- Benefits are based on CORE4 benefits.
- Commission Disclosure: The rates presented in this proposal include BlueCross BlueShield of Tennessee's distribution costs. If you use a broker, those costs are paid to the broker as commissions and may include additional compensation. If applicable, your broker can answer any questions you may have regarding commissions.
- BlueCross BlueShield of Tennessee assumes that your plan meets the requirements to be considered Minimum Essential Coverage. If this is not accurate, please inform us immediately. The Minimum Value (MV) statement included on this plan's SBC is based on proposed rules, the MV calculator on the CMS website, and benefits administered by BCBST. The determination of MV is ultimately an employer or plan sponsor responsibility. You may contact a third party, such as an actuarial consulting firm, for a review if you disagree with our indication.
- BLUECROSS BLUESHIELD OF TENNESSEE DOES NOT CONDUCT NONDISCRIMINATION TESTING TO DETERMINE WHETHER A GROUP'S HEALTH PLAN IS COMPLIANT WITH IRS RULES THAT PROHIBIT A HEALTH PLAN FROM FAVORING HIGHLY COMPENSATED INDIVIDUALS OR KEY EMPLOYEES.

Essential Health Benefits: No

Minimum Essential Coverage: Yes

Meets Minimum Value: Yes

PPO IER Retention:

Monthly Premium: \$ 131,053

Underwriter:

Date: 7/22/2014

Completed

RESOLUTION

NO. 2014 / 08 / 04

To the HONORABLE MELVILLE BAILEY, Chairman, and Members of the Hawkins County Board of Commissioners in Regular Session, met this 25th day of AUGUST, 2014

RESOLUTION IN REF:

APPROVAL OF COMPENSATION FOR MEMBERS OF ALL COMMITTEES OF THE LOCAL LEGISLATIVE BODY

WHEREAS, compensation for legislative body members is fixed by resolution of the body, although the General Assembly established the minimum in certain classes of counties (TCA 5-5-107). The county classes are set by population (TCA 8-24-101); and

WHEREAS, the amount provided or a greater amount provided by resolution adopted of the legislative body must be paid to members for each day's attendance at meetings of the county commission. The current amount being paid is \$100 per day; and

WHEREAS, the compensation fixed by the legislative body for each day's attendance of authorized committee meetings is one-half the daily compensation paid for attending regular sessions (TCA 5-5-107).

THEREFORE, BE IT RESOLVED by the Board of Commissioners of Hawkins County that:

Section 1. The compensation for the legislative body members for regular session attendance is \$150 per day.

Section 2. All committee members are to be paid one-half of the regular session compensation for each day's attendance of authorized committee meetings.

Section 3. Compensation will be paid for only one meeting per day regardless of regular session or committees.

Section 4. With passage of this resolution all previously adopted resolutions in conflict with said resolution will be rescinded in as much as they conflict with the provisions of this resolution.

Section 5. This resolution will become effective when passed and approved by majority vote August 26, 2014.

INTRODUCED BY: John Metz/Hubert Neal

ACTION: AYE NAY PASSED

SECONDED BY: _____

ROLL CALL _____

DATE SUBMITTED: 08/25/2014

VOICE VOTE _____

A. Carroll Jenkins

COUNTY CLERK

BY: A. Carroll Jenkins

ABSENT _____

COMMITTEE ACTION: _____

CHAIRMAN: MELVILLE BAILEY

Resolution No. 2014/08/05

NOTARY PUBLIC DURING THE AUGUST 25 2014 MEETING OF THE GOVERNING BODY:

[illegible]

Signature

Clerk of the County of Hawkins, Tennessee

Date _____

(Seal)