

**Resolution No. 129-96**  
**July 11, 1996**

**A RESOLUTION OF THE BOARD OF DIRECTORS OF THE  
VANDENBERG VILLAGE COMMUNITY SERVICES DISTRICT  
AUTHORIZING EMPLOYER PICKUP PRE-TAX PAYROLL DEDUCTION  
PLAN FOR SERVICE CREDIT PURCHASES (CONTRIBUTION CODE 14)**

Employer Code: 1496

WHEREAS, The Board of Administration of the California Public Employees' Retirement System (CalPERS) at the April 1996 meeting approved a pre-tax payroll deduction plan for service credit purchases under Internal Revenue Code (IRC) section 414(h)(2); and

WHEREAS, the Board of Directors of the Vandenberg Village Community Services District has the authority to implement the provisions of IRC section 414(h)(2) and has determined that even though implementation is not required by law, the tax benefit offered by this section should be provided to those employees who are members of CalPERS; and

WHEREAS, the Board of Directors of the Vandenberg Village Community Services District elects to participate in the pre-tax payroll deduction plan for all employees in the following CalPERS coverage group:

Membership Coverage Group Code 70001

NOW, THEREFORE BE IT RESOLVED:

- I. That the Board of Directors of the Vandenberg Village Community Services District will implement the provisions of IRC section 414(h)(2) by making employee contributions for service credit purchases pursuant to the California State Government Code on behalf of its employees who are members of CalPERS and who have made a binding irrevocable election to participate in the pre-tax payroll deduction plan. "Employee contributions" shall mean those contributions reported to CalPERS which are deducted from the salary of employees and are credited to individual employee accounts for service credit purchases thereby resulting in tax deferral of employee contributions.
- II. That the contribution made by the Vandenberg Village Community Services District to CalPERS, although designated as employee contributions, are

being paid by the Vandenberg Village Community Services District in lieu of contributions by the employees who are members of CalPERS.

- III. That the employees shall not have the option of choosing to receive the contributed amounts directly instead of having them paid by the Vandenberg Village Community Services District to CalPERS
- IV. That the Vandenberg Village Community Services District shall pay to CalPERS the contribution designated as employee contributions from the same source of funds as used in paying salary, thereby resulting in tax deferral of employee contributions.
- V. That the effective date for commencement of the pre-tax payroll deduction plan cannot be any earlier than July 1, 1996 or the date the completed resolution is received and approved in CalPERS, whichever is later.
- VI. That the governing body of the Vandenberg Village Community Services District shall participate in and adhere to requirements and restrictions of the pre-tax payroll deduction plan by reporting pre-tax payroll deductions when authorized by CalPERS for those employees of the above stated Coverage Group who have elected to participate in this plan.

On the Motion of Director White  
Second Director Buttler

Roll call vote, to wit:

AYES: Directors Buttler, Nash, Picciuolo, Small and White  
NOES: None  
ABSENT: None  
ABSTAIN: None

Resolution No. 129-96 is hereby adopted.

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Jon C. Picciuolo  
President, Board of Directors

ATTEST:

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Reina Paxton  
Secretary, Board of Directors

**SECRETARY'S CERTIFICATE**

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I, Reina Paxton, Secretary of the Board of Directors of the Vandenberg Village Community Services District, hereby certify that the foregoing is a true and correct copy of Resolution No.129-96 passed and adopted by the Board of Directors of the Vandenberg Village Community Services District at its Regular Meeting held on the 11th day of July, 1996 .

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Reina Paxton  
Secretary, Board of Directors