



**City of Rochester Hills  
AGENDA SUMMARY  
NON-FINANCIAL ITEMS**

**1000 Rochester Hills Dr.  
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**Legislative File No: 2009-0484**

**TO: Mayor and City Council Members**

**FROM: Keith Sawdon, Director of Finance, Ext 2535**

**DATE: November 18, 2009**

**SUBJECT: Amendments to Retiree Health Care (Supplemental) Benefit Trust - Second Reading**

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**REQUEST:**

We are requesting City Council approve, for second reading, certain amendments to the Retiree Health Care Benefit Trust Ordinances as requested by the Internal Revenue Service.

**BACKGROUND:**

You may remember that at the end of this June the City Council approved the Retiree Health Care Benefit Trust for its Supplemental benefit program.

We may also recall that the trust document was formed as a Section 115 Trust and was submitted to the Internal Revenue Service for their review and approval as a Section 115 Trust.

We have received some recommended changes from the IRS and have incorporated those requested changes into the ordinance for your consideration.

**RECOMMENDATION:**

We believe the changes requested by the IRS are minor and do not change the general purpose of the trust document. Therefore, we are recommending that City Council adopt, for second reading, the Trust document amendments as proposed by the IRS.

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<b>APPROVALS:</b>	<b>SIGNATURE</b>	<b>DATE</b>
<b>Department Review</b>		
<b>Department Director</b>		
<b>Mayor</b>		
<b>City Council Liaison</b>		