



City of Rochester Hills  
AGENDA SUMMARY  
NON-FINANCIAL ITEMS

1000 Rochester Hills Dr.  
Rochester Hills, MI 48309  
248.656.4630  
[www.rochesterhills.org](http://www.rochesterhills.org)

---

Legislative File No: 2014-0373

**TO:** Mayor and City Council Members  
**FROM:** Keith Sawdon, Director of Finance, 2535  
**DATE:** September 8, 2014  
**SUBJECT:** Amendment to Pension Plan Document for Change Requested by IRS

---

**REQUEST:**

We are requesting that City Council approve changes to our Group Pension Plan Document for changes requested by Internal Revenue Service related to our Letter of Determination.

**BACKGROUND:**

From time to time we are required to seek a Letter of Determination related to our Pension Plan. Based on a recent Letter of Determination request, the IRS has requested that we amend a section of our current Plan Document.

The changes can be found on page 21 and 22, Section 4.5(a).

**RECOMMENDATION:**

We are recommending that City Council adopt the Pension Plan Document with the proposed changes which will bring our document into IRS conformance.

APPROVALS:	SIGNATURE	DATE
Department Review		
Department Director		
Mayor		
City Council Liaison		