



City of Rochester Hills  
AGENDA SUMMARY  
NON-FINANCIAL ITEMS

1000 Rochester Hills Dr.  
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[www.rochesterhills.org](http://www.rochesterhills.org)

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Legislative File No: 2014-0048

**TO:** Mayor and City Council Members  
**FROM:** Keith Sawdon, Director of Finance, 2535  
**DATE:** February 10, 2014  
**SUBJECT:** Amendment to Pension Plan Document for Changes Requested by IRS

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**REQUEST:**

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

**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 two sections of our current Plan Document.

The changes can be found on page 20, 4.9 and on page 30, 6.11(n).

**RECOMMENDATION:**

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

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