

STATE OF ILLINOIS)
) SS
COUNTIES OF DUPAGE AND WILL)

SECRETARY'S CERTIFICATE

I, Laurie K. Kagann, Secretary of the Lisle-Woodridge Fire Protection District, DuPage and Will Counties, Illinois, do hereby certify that the attached hereto is a true and correct copy of that certain Ordinance now on file in my office entitled:

ORDINANCE NO. 07 - 12

**AN ORDINANCE AUTHORIZING THE EMPLOYER
PICK UP OF EMPLOYEE CONTRIBUTIONS
TO THE LISLE-WOODRIDGE FIRE DISTRICT
FIREFIGHTER'S PENSION FUND**

Which Ordinance was duly adopted by said Board of Trustees of the Lisle-Woodridge Fire Protection District at a meeting held on the 27th day of November 2007.

I do further certify that a quorum of said Board of Trustees was present at said meeting, and that the Board complied with all the requirements of the Illinois Open Meetings Act.

I do further certify that the original Ordinance, of which the foregoing is a true and correct copy, is entrusted to my care for safekeeping, and that I am the lawful keeper of the same.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the seal of the Lisle-Woodridge Fire Protection District this 27th day of November, 2007.



SECRETARY, BOARD OF TRUSTEES
LISLE-WOODRIDGE FIRE PROTECTION DISTRICT

(CORPORATE SEAL)

ORDINANCE NO. 07 - 12

**AN ORDINANCE AUTHORIZING THE EMPLOYER
PICK UP OF EMPLOYEE CONTRIBUTIONS
TO THE LISLE-WOODRIDGE FIRE DISTRICT
FIREFIGHTER'S PENSION FUND**

WHEREAS, the Board of Trustees of the Lisle-Woodridge Fire Protection District, DuPage and Will Counties, Illinois, (the "District") has hired full-time firefighters and has formed an Article 4 Pension Fund known as the "Lisle-Woodridge Fire Protection District Firefighters' Pension Fund (the "Fund"); and

WHEREAS, Section 4-118.1 of the Illinois Pension Code (40 ILCS 5/4-118.1) provides that the District shall withhold the requisite statutory withholdings from Fund member salaries and forward the withheld monies to the Fund.

WHEREAS, Section 4-118.2 of the Illinois Pension Code (40 ILCS 5/4-118.2) permits municipal and fire protection district employers to pick up payments of employee contributions to Article 4 firefighters' pension funds; and

WHEREAS, the mandatory employer contributions are considered picked up by and employer if they are treated in the same manner and to the same extent as employee contributions; and

WHEREAS, Section 414(h) of the Internal Revenue Code provides that employer paid contributions to a qualified plan are excluded in taxable gross income until distribution as a refund, annuity or death benefit, until such time as the Internal Revenue Service may rule that these contributions shall not be included as gross income; and

WHEREAS, it has been determined that it is desirable for the Lisle-Woodridge Fire Protection District, as the employer, to pay its employees' contributions to the Fund; and

WHEREAS, it is the opinion of the Board of Trustees of the Lisle-Woodridge Fire Protection District that it is in the best interest of the District and its employees to implement an employer paid pick-up for all firefighters enrolled in the Fund.

NOW, THEREFORE, BE IT ORDAINED by the Board of Trustees of the Lisle-Woodridge Fire Protection District, DuPage and Will Counties, Illinois, as follows:

Section 1: That employee contribution to the Fund shall be picked up by the District on behalf of all employees enrolled in the Fund based upon the authority granted under IRS Revenue Ruling 2006-43.

Section 2: That the payment of the employees' contributions picked up by the District shall be made by reducing the amount of the compensation of gross earnings payable to employees by the amount of the contributions and by making payment of such amount directly to the Fund:

Section 3: That contributions, although designated as employee contributions, are being paid by the employer in lieu of contributions by the employee.

Section 4: That employees do not have the option of choosing to receive the contributed amounts directly instead of having them paid by the employer to the Fund.

Section 5: This Ordinance shall be in full force and effect from and after its adoption and approval.

ADOPTED this 27th day of November, 2007, pursuant to a roll call:

AYES: 5 (Kagann, Hantsch, Urasky, Fisher, Lawrence)

NAYS: 0

ABSENT: 0

APPROVED by me this 27th day of November 2007.



President, Board of Trustees
Lisle-Woodridge Fire Protection District

ATTEST:


Secretary, Board of Trustees
Lisle-Woodridge Fire Protection District