

GRATIOT COUNTY BOARD OF COMMISSIONERS

**RESOLUTION TO APPROVE
MUNICIPAL EMPLOYEES' RETIREMENT SYSTEM
DEFINED CONTRIBUTION PLAN AMENDMENTS**

**RESOLUTION NUMBER 26-456
ADOPTED SEPTEMBER 1, 2026**

WHEREAS Gratiot County manages three defined contribution retirement divisions through the Municipal Employees' Retirement System (MERS); and

WHEREAS the current plan documents for the three active defined contribution plans exclude participation for "Appointed Officials, Contract Employees, Part-Time Employees, Seasonal Employees, Temporary Employees, Voter-Elected Officials, and Public Safety;" and

WHEREAS the County, as an employer and plan sponsor, includes part-time employees, appointed officials, and voter-elected officials as plan participants; and

WHEREAS Gratiot County desires to administer these defined contribution plans in a manner consistent with the current practice, subject to the terms and conditions of an adopted Defined Contribution Plan Amendment.

THEREFORE, BE IT RESOLVED that the Gratiot County Board of Commissioners hereby authorizes and approves the attached defined contribution plan amendments for MERS Defined Contribution Division Numbers 6129051-01 (General), 6129051-01 (GELC), and 6129051 (CCLP Sheriff/Corrections).

BE IT FURTHER RESOLVED, that the County Finance Director shall complete and submit the defined contribution plan amendment to MERS at the earliest opportunity.

The resolution set forth was offered by Commissioner _____ and supported by Commissioner _____.

A vote was thereupon taken on the foregoing resolution and the voter for such resolution was as follows:

AYES: _____

NAYS: _____

A majority of the members-elect having approved such resolution deems the resolution APPROVED.

STATE OF MICHIGAN)
)ss
COUNTY OF GRATIOT)

I certify that the foregoing is a true and accurate copy of the resolution adopted by the Gratiot County Board of Commissioners, that such resolution was duly adopted at a regular meeting held on the 1st day of September 2026, and that notice of such meeting was given as required by law.

Angie Thompson, Gratiot County Clerk

Defined Contribution Pension

- 6129051-01 General
- 6129051-02 GELC
- 6129051-03 Closed
- 6129051-04 CCLP Sheriff/Corrections

Issue: Plan Eligibility

The current plan documents for the three active defined contribution plans exclude participation for ***“Appointed Officials, Contract Employees, Part-Time Employees, Seasonal Employees, Temporary Employees, Voter-Elected Officials, and Public Safety.”***

The county, as an employer and plan sponsor, has not been following the above plan eligibility guidelines. We have both part-time employees, appointed officials, and voter-elected officials participating in the plan(s).

To correct this oversight, a plan amendment needs to be completed to allow participation to these groups of employees.

Impacted Staff

EE Name	Participating (Yes/No)	Status	Bargaining Unit	Position
200629	Yes	Elected	N/A	Register of Deeds
20420	Yes	Elected	N/A	Clerk
20461	Yes	Elected	N/A	Prosecutor
20368	Yes	Elected	N/A	Drain Commissioner
200754	Yes	.50 FTE	GELC	Deputy Treasurer
200769**	No	.50 FTE	N/A	Corrections
200692	Yes	.75 FTE	N/A	Emergency Mgt
200513*	No	.75 FTE	CCLP (Bailiff/Security)	Bailiff/Security
200554*	No	.50 FTE	CCLP (Bailiff/Security)	Bailiff/Security
200778*	No	.50 FTE	CCLP (Bailiff/Security)	Bailiff/Security
97600*	No	.75 FTE	CCLP (Bailiff/Security)	Bailiff/Security
20313*	No	.50 FTE	CCLP (Bailiff/Security)	Bailiff/Security
200735	No	.50 FTE	N/A	Temporary

20294	No	.70 FTE	N/A	Soil Erosion Inspector
20375	No	.30 FTE	N/A	COA
200628	No	.50 FTE	GELC	COA
20320	Yes	.63 FTE	GELC	COA
20379	Yes	.50 FTE	GELC	COA
20466	No	.30 FTE	N/A	COA
200647	Yes	.75 FTE	GELC	COA
200689	Yes	.75 FTE	GELC	COA
200739	No	.30 FTE	N/A	COA
200785	No		N/A	MSP - Magnet
200779**	No	.50 FTE	N/A	Corrections
200776	No		N/A	Temporary

*CCLP Bailiff/Security Agreement has no reference to pension participation

**CCLP Sheriff/Correction Agreement excludes from their unit individuals who work less than 30 hours/week

Plan Amendment(s):

1. Plan Eligibility

- | | |
|----------------------------------|-----------------------|
| a. Appointed Officials – Yes | (prior election – No) |
| b. Contract Employees – Yes | (prior election – No) |
| c. Part-Time Employees – Yes | (prior election – No) |
| d. Seasonal Employees – No | (prior election – No) |
| e. Temporary Employees – No | (prior election – No) |
| f. Voter-Elected Officials – Yes | (prior election – No) |