

**RESOLUTION FOR ADOPTING TRIBAL GOVERNMENT  
RETIREMENT SYSTEM-MERS DEFINED BENEFIT PROGRAMS**  
(Tribal Government Employees as Defined in Section 414(d) of the  
Internal Revenue Code for Michigan-Based Tribes)

The \_\_\_\_\_ of the \_\_\_\_\_  
(Governing Body of the Tribe) (Participating Indian Tribal Government)

\_\_\_\_\_ ,  
which has trust lands located in the State of Michigan, and whose fiscal year is (month and day) \_\_\_\_\_ to \_\_\_\_\_, desires to make available to its eligible governmental employees (as defined below) MERS defined benefit plan (including Hybrid) benefits provided by the Tribal Government Retirement System (TGRS), as authorized by 2004 PA 490 amending the Municipal Employees Retirement Act of 1984 (PA 427). Benefits available are those provided under the MERS Plan Document for Tribal Government (non-Commercial) Employees as defined in Section 414(d) of the Internal Revenue Code for Michigan-based Tribes.

**IT IS RESOLVED** that pursuant to the Initial Actuarial Valuation dated \_\_\_\_\_, \_\_\_\_\_, by TGRS' actuary, TGRS benefits stated in Section 1 below are to be provided to the following employee division (e.g., general, police and fire):

\_\_\_\_\_  
(separate resolutions required for each division)

**Please Note: If no Initial Valuation has been done by TGRS' actuary on the specific benefit program (or combination of programs) selected below; or the Initial Valuation is more than one (1) year old at the time TGRS' coverage becomes effective as provided under Section 4 of this Resolution; then, per Retirement Board requirements, this Resolution will not be implemented until a current actuarial valuation is done by TGRS' actuary and necessary supporting contribution rates are certified.**

1. Benefit programs/formulae (e.g., B-2 / F55 / E-2) selected are:  
\_\_\_\_\_
2. The required employee contribution is \_\_\_\_\_%. (May be any percentage in hundredths of a percent, not to exceed ten [10] percent.)
- 3.1 Prior service credit with this Participating Tribal Government rendered previously by each covered employee in the division is subject to and shall be credited as provided under Section 2C(3) of the MERS Plan Document, with the exception that all prior service shall be funded at not less than 80% of prior service accrued liabilities, and Restated Initial Actuarial Valuation and Supplemental Valuation Procedure<sup>(Form TF503)</sup> (as approved by the Retirement Board), whose respective terms are incorporated by reference.

**Choose Only One:**

- A.    \_\_\_    All prior service from date of hire.
- B.    \_\_\_    Portion of prior service (actual service up to \_\_\_ years); or \_\_\_%.
- C.    \_\_\_    Prior service proportional to assets transferred.
- D.    \_\_\_    No prior service (if D selected, go to Section 4).

- 3.2    The Initial Valuation discloses the actuarial reduction in the employer's future contribution rate that will occur where assets of a preceding qualified plan (whether defined benefit or defined contribution plan) and/or other source are transferred to TGRS.
- 3.3    In all asset transfers, the employer shall furnish TGRS with all necessary and specific information required by TGRS on the allocation of employer and employee contributions and investment earnings, along with taxable and nontaxable status on the employee contribution portion.
- 4.     The effective date of this Resolution for making deductions for the employee contributions specified above, and for the payment of necessary employer contributions to TGRS, as required in the MERS Plan Document, shall be the same date that TGRS' coverage begins, which is \_\_\_\_\_, \_\_\_\_\_.
- 5.     MERS Plan Section 41 requires adoption by affirmative vote of a majority of the governing body. A certified copy of the complete official minutes or other official authorizing action for the open meeting at which this resolution was adopted must be forwarded to TGRS with this resolution.

Certified this \_\_\_\_\_ day of \_\_\_\_\_, \_\_\_\_\_.

By: \_\_\_\_\_ Title: \_\_\_\_\_