

List of Section Changes Made by the Third Amendment

The City of Alexandria Retirement Income Plan for Deputy Sheriffs, Emergency Rescue Technicians, and Fire Marshals

This document lists the sections changed as a result of the Third Amendment. The *subject* of the change is mentioned. This document does *not* list minor modifications to capitalization, punctuation, renumbering, section renumbering, spelling, and spacing.

Section Changed	Change
Preamble	This section is amended to include the effective dates of changes.
Article I Definitions	
Beneficiary	The definition of this term is modified as required for IRS compliance.
Effective Date	This term is changed to reflect the January 1, 2009 Restatement effective date.
Life Expectancy	The definition of this term is added as required for IRS compliance.
Participant's Account	The reference to Section 11.6 is corrected to 12.6.
ARTICLES II - XVI	
Article II Section 2.9	<i>Qualified Military Service:</i> The section is modified to remove the December 12, 1994, effective date. Later IRS rulings now govern this section. The plan maintains compliance with current Federal law.
Article V, Section 5.1(A)	<i>Annual Addition:</i> This section is rewritten as required for IRS compliance.
Article V, Section 5.1(B)	<i>Remuneration:</i> This section is rewritten as required for IRS compliance.
Article V, Section 5.1(C)	<i>Employer:</i> This section is rewritten as required for IRS compliance.
Article V, Section 5.1(D)	<i>Limitation Year:</i> The section is added for IRS compliance.
Article V, Section 5.2	<i>Limitation on Allocations:</i> This section is rewritten as required for IRS compliance.
Article VI, Section 6.2	<i>Minimum Distribution Requirements:</i> This section is added as required for IRS compliance.
Article VI, Section 6.4	<i>Distribution Requirements:</i> This section is rewritten as required for IRS compliance.
Article VI, Section 6.6	<i>Death Distribution Provisions:</i> This section is rewritten as required for IRS compliance.
Article VII, Section 7.1	<i>Direct Rollover to Other Plans:</i> The section (formerly <i>Direct Rollovers</i>) is re-titled and the effective date of 1992 is removed.

Article VII, Section 7.2(B)	<i>Distributee:</i> This section is rewritten as required for IRS compliance.
Article VII, Section 7.2(C)	<i>Eligible Retirement Plan:</i> This section is rewritten as required for IRS compliance. Roth IRA is added as an Eligible Retirement Plan.
Article VII, Section 7.2(D)	<i>Eligible Rollover Distribution:</i> This section is rewritten as required for IRS compliance.
Article VII, Section 7.3	<i>Rollovers from Other Plans:</i> This section is rewritten as required for IRS compliance.
Article VIII, Section 8.1	<i>Normal Retirement:</i> The section is rewritten to include “fire marshal”.
Former Article XI, Section 7	<i>Automatic Investment in Money Market Fund:</i> The section is deleted because it is no longer relevant.
Article XII, Section 6	<i>Participant Directed Investment of Accounts:</i> This section is modified to remove certain restrictions on employee investment choices that are no longer relevant.