

List of Section Changes Made by the Eighth Amendment

The City of Alexandria Firefighters and Police Officers Pension Plan

This document lists the sections changed as a result of the Eighth Amendment.. The *subject* of the change is mentioned. A separate document provides greater detail on the changes. This document does *not* list minor modifications to capitalization, punctuation, renumbering, spelling, and spacing.

Section Changed	Change	No.
Article 1.6 Definitions		
Annual Additions	The definition of this term is added as required for IRS compliance	1
Beneficiary	The definition of this term is modified as required for IRS compliance	1
Compensation	The definition of this term is modified as required for IRS compliance	1
Distribution Calendar Year	The definition of this term is added as required for IRS compliance	1
DROP Effective Date	This definition is changed to clarify that the DROP Effective Date must be the first day of a calendar month.	2
DROP Retirement Date	This definition is changed to clarify that the DROP Retirement Date is the earlier of the planned retirement date or the actual date if member exits the DROP early for disability or termination of employment.	2
Life Expectancy	The definition of this term is added as required for IRS compliance	1
Limitation Year	The definition of this term is added as required for IRS compliance	1
Partial Disability or Partially Disabled	This definition is modified to provide the option for the administrator to accept the participant's physician's medical reports in lieu of an independent diagnostic clinic or physician(s).	3
Participant Representative	This definition is changed to clarify that the Participant Representative is nominated pursuant to rules that the Board adopts as allowed by Article 10.3	4
Remuneration	The definition of this term is modified as required for IRS compliance	1
Required Beginning Date	The definition of this term is added as required for IRS compliance	1
Total Disability or Totally Disabled	This definition is modified to provide the option for the administrator to accept the participant's physician's medical reports in lieu of an independent diagnostic clinic or physician(s).	3
Year of Credited Service	This definition is changed to clarify that the entire month prior to a Participant's DROP Entry Date is counted as Credited Service even though the Participant does not make contributions in the pay period that includes the DROP Entry Date.	2

ARTICLES 2- 13		
Article 4.2 (b)	This section on Employee Retirement Contributions is part of the Seventh Amendment that is being added to the plan document as part of the restatement. Language is added to clarify when a Participant who enters the DROP stops making pension contributions. There are a few changes to formatting.	2
Article 4.3 (b)	This section on Employee Disability Contributions is part of the Seventh Amendment that is being added to the plan document as part of the restatement. Language is added to clarify when a Participant who enters the DROP stops making disability contributions. There are a few changes to formatting.	2
Article 5.7	Language is added to clarify that the Service-Connected Total and Permanent Disability benefit is offset by the “gross” Worker’s Compensation benefit, not “net.”	3
Article 5.9	The word “gross” is added to clarify that the Service -Connected Partial Disability benefit is offset by the “gross” Worker’s Compensation benefit, not “net.”	3
Article 5.13	This section is part of the Fifth Amendment that is being added to the plan document as part of the restatement. Several words are added to the last sentence of 5.13(b) regarding conversion from disability to retirement for the purpose of clarification.	*
Article 5.19 (a)	This section is part of the Fifth Amendment that is being added to the plan document as part of the restatement. Several words are added to the last sentence of the third paragraph for the purpose of clarification.	*
Article 6.4 (h)	The phrase “DROP Election Date” at the end of the first paragraph is a typographical error. The phrase is changed to “DROP Effective Date.”	2
Article 6.8	This section on Maximum Limitation on Benefits is rewritten as required for IRS compliance.	1
Article 6.9 (e)	Language is added to clarify that a death benefit may be paid only once for any Participant who enters the DROP.	2
Article 6.10	This section on Limitation on Death Benefits is changed as required for IRS compliance.	1
Article 7.4	Section on Minimum Distribution Requirements is renumbered from 7.3 to 7.4. Section is changed as required for IRS compliance.	1
Article 7.5	Section on Eligible Rollover Distributions is renumbered from 7.4 to 7.5. Section is changed to comply with 401 (a) rollover rules.	1
Article 7.5 (a) (2)	Section is modified to add “Roth” to list of qualified plans.	1
Article 7.5 (b)	Section on Nonspouse beneficiary is added as required for IRS compliance.	1
Article 10	Section on Retirement Plan Board and Administrator is changed throughout to reflect that temporary rules in place for the creation of the Board are no longer in effect.	4
Article 10	Changes are made to address: <ul style="list-style-type: none"> • Board authority to make temporary appointments up to 12 	4

	<p>months in the event of a vacancy,</p> <ul style="list-style-type: none"> • Vacancies for more than 12 months necessitate a special election • Recall elections, • Staggered terms, and • Term of office. 	
Article 10.1	Language is added to clarify that the Board will adopt election rules and procedures for Participant Representatives and Alternates.	4
Article 10.2 (a)	A phrase is added to this section regarding City Representatives to clarify that appointment to Board ends at termination of employment.	4
Article 10.3	This section on Participant Representatives is changed to clarify nominations, to allow staggered terms, to allow the Board to adopt election rules, to address the resignation of a Representative and the removal of a Representative from office.	4
Article 12.1	This section on Amendment of Plan clarifies that the 60-day notice is required prior to any material changes that affect participation, eligibility, contributions or benefits under the plan. The section is changed to allow the 60-day notice to be bypassed with a 5-3 majority vote by the Board. if the change is not a material change affecting participation, eligibility, contributions, or benefits under the plan.	5
*Substitution of language by Plan Attorney for sake of clarification		