List of Section Changes Made by the First Amendment

The City of Alexandria Supplemental Retirement Pension Plan

This document lists the sections changed as a result of the First Amendment. The *subject* of the change is mentioned, but minor modifications to grammar, spelling, spacing, etc. are not listed.

Section Changed	Change	Change No.
Article 1.1 Definitions		
Employee	The definition of the term **Employee** is clarified in reference to employees of the Virginia Department of Health (VDH) who participate in this plan.	1
Pick Up Contributions	The definition of the term **Pick Up Contributions** is changed to state that new hires as of July 1, 2009, (or the effective date of this act) will contribute 2% of pay to the pension plan on a pre-tax basis.	2
ARTICLES 2 -10		
Article 2.2	This section on **Transfers** is changed to state that a plan participant may vest in this plan following five years of service with the employer, but not necessarily five years in this plan.	3
Article 3.1	The section on **Participation** is changed to state that new hires as of July 1, 2009, (or the effective date of this act) will contribute 2% of pay to the pension plan on a pre-tax basis.	4
Article 3.2	The section on **Pick Up Contributions** is changed for employees hired before July 1, 2009. The City will no longer make these contributions beginning July 1, 2009. All future contributions made by the City will be considered employer contributions.	5
Article 3.3	The section on **Mandatory Employee Contributions** is changed for VDH employees hired before July 1, 2009. The City will no longer make one percent of the two percent Mandatory Employee Contributions for these employees. VDH employees hired on or after July 1, 2009, will pay the full two percent mandatory Employee Contributions.	6
Article 3.4	The section on **Suspension of Mandatory Employee Contributions and Pick Up Contributions** is changed to reflect that new hires as of July 1, 2009, (or the effective date of this act) will contribute 2% of pay to the pension plan on a pre-tax basis.	7
Article 3.6	The section on **Participation Upon Reemployment** is changed to state that employees re-hired as of July 1, 2009, (or the effective date of this act) will contribute 2% of pay to the pension plan on a pre-tax basis.	8
Article 8.6	The wording in the old section **Effect of Reemployment on Form of Payment** is moved to Section 10.1. Section 8.6 is renamed **Qualified Health Insurance Premium Distributions,** which allows eligible retirees to deduct qualified insurance premiums from monthly benefit payments and exclude up to $3,000 from gross income.	9

Article 10.1	The section on **Suspension of Benefits** is amended to include wording that was previously in section 8.6. The section is also changed to clarify how benefits are determined for a re-hired employee who received a lump-sum payment at retirement.	10
Article 15.4	The section on **Veterans Reemployment Rights** amends death benefits for an employee who dies while on an approved leave of absence for military duty. This change is required due to the Heroes Earnings Assistance and Relief Act (HEART Act) which extends benefits previously required under the Uniformed Service Employment and Reemployment Rights Act of 1994 (USERRA).	11